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Public Administration
Public finance & taxation
Public finance accounting
Public Finance
Public financial management (PFM)
Public Sector Accounting and Audits
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Nota di contenuto	Cover; Contents; Abbreviations; I. Introduction; II. Detailed Description of Practice; A. Clarity of Roles and Responsibilities; B. Open Budget Preparation, Execution, and Reporting; Boxes; 1. The Budget Preparation Process; 2. Medium-Term Expenditure Framework and Medium-Term Plans; 3. Integrated Financial Management System; C. Public Availability of Information; D. Assurances of Integrity; III. IMF Staff Commentary; Appendixes; I. Resource Revenue Transparency: The Mining Sector; II. Summary Tables; Appendix Tables; 1. A Summary Assessment of Practices 2. Public Availability of Information-A Summary
Sommario/riassunto	The Government of Namibia has a full equity share of four specialist or policy banking corporation. There are a large number of public nonfinancial corporations, in which the government has a part or full ownership share, including public utilities and Air Namibia, the national airline. There are a number of statutorily and nonstatutorily created funds of the central government. There are two important funds for social security and pensions for government employees. Reforming the state-owned enterprise sector is one priority of the government, though the progress has been slow.