



YOUTH FOR  
TAX JUSTICE  
NETWORK

People  
Change  
the World

Diakonia



Sweden  
Sverige



# POSITION PAPER

**Pre-Budget  
Consultative Dialogue  
For A Youth-  
Responsive Budget**

**2026**

**Contact Us**



[www.ytjn.org](http://www.ytjn.org)



[info@ytjn.org](mailto:info@ytjn.org)



# ACRONYMS

**BETP**

Botswana Economic Transformation Programme

**BWO**

Botswana Watch Organization

**DRM**

Domestic Resource Mobilization

**FAA**

Finance and Audit Act

**GIA**

Government Investment Account

**IBP**

International Budget Partnership

**LOO**

Leader of Opposition

**MTEF**

Medium-Term Expenditure Framework

**NDP 12**

Twelfth National Development Plan

**OBS**

Open Budget Survey

**PFMA**

Public Finance Management Act

**SADC**

Southern African Development

**PFM**

Community Public Finance Management

**SAI**

Supreme Audit Institution

**SDG**

Sustainable Development Goal

**UNICEF**

United Nations Children's Fund





## EXECUTIVE SUMMARY



This position paper is a product of the Pre-Budget Consultative Dialogue which was held on Thursday 5th February 2026 in Gaborone, Botswana, initiated and convened by Botswana Watch Organization (BWO) in strategic partnership with the Youth For Tax Justice Network (YTJN). The objective was to inject informed, diverse, and grassroots perspectives directly into the formulation of the national budget for the Financial Year 2026/27. The consultative dialogue provided a multi-stakeholder platform, especially for youth, to critically reflect on how to turn fiscal constraints into opportunities for innovation, efficiency, and transformation in the 2026/27 National Budget and Medium-Term Expenditure Framework (MTEF).

The initiative built directly upon YTJN's prior parliamentary engagements and Botswana Watch Organization's ongoing work in civic education, demonstrating the tangible value of structured public input in enhancing policy legitimacy and effectiveness. The dialogue brought together policymakers (three parliamentarians), academia, development partners, civil society, and youth representatives to reflect on how Botswana can transform fiscal pressures into an impetus for reform, ensuring that young people who constitute over 60% of the population remain at the centre of the national development agenda.

### Key Outcomes from the Dialogue:

- Hon. Tlhabologo Furniture committed to draft a motion for the domestication of the SADC Model Law on Public Finance Management and to champion a Private Member's Bill introducing a Budget Act.
- Hon. Dumelang Saleshando committed to supporting Hon. Furniture in developing both the motion and the Budget Bill.
- Hon. Pheny Segokgo committed to engage with the Parliamentary Committee on Budgets and Estimates to share the meeting's recommendations.

This Position Paper synthesizes the discussions, presentations, and World Cafe sessions from the 5th February 2026 consultation. It presents evidence-based recommendations for a youth-responsive national budget, aligned with the SADC Model Law on Public Finance Management and the Sustainable Development Goals (SDGs).

# 1. Introduction



Botswana stands at a critical fiscal crossroads. The national budget continues to face revenue pressures, rising expenditure demands, and the lingering effects of external shocks such as global economic volatility, climate change, and the prolonged slump in the global diamond market. These fiscal constraints present real risks to sustaining investments in social sectors and threaten the quality and equity of outcomes in education, health, social protection, and child welfare. Further analysis reveals persistent challenges in resourcing youth empowerment. For instance, the development budget for the former Ministry of Youth, Gender, Sport and Culture was [significantly reduced by 72.6%](#) during the 2024/25 financial year.

Yet, fiscal pressure also provides an opportunity for transformation—to rethink public spending, enhance efficiency, and prioritise investments that generate the highest social and economic returns. Children and youth represent the most strategic investment for Botswana's future human capital and sustainable growth (Phiri, 2026).

Despite notable achievements, persistent issues such as learning poverty, youth unemployment, stunting, and inequitable access to essential services remain pressing, and young people are at the heart of these challenges (Phiri, 2026). Without sustained and well-prioritised investments, these challenges risk deepening intergenerational cycles of poverty and inequality.

The dialogue was supported by Diakonia and aimed to shape a youth-responsive national budgets in Botswana while amplifying informed, diverse, and grassroots voices in the budget formulation process.



## 2. The Context: Why Youth Responsive Budgeting Matters Now

### Demographic Reality:

Botswana has a youthful population (53% under 25 years) (Statistics Botswana, 2022, [Poverty and inequality report](#)). This demographic structure presents a one-time, non-renewable opportunity for transformative growth through a demographic dividend. However:

- 48.9% of children are multidimensionally poor (UNICEF Botswana, 2023, [Annual Report](#))
- 70% of children are deprived of sanitation (Phiri, 2026)
- 19.8% of under-fives experience stunting (UNICEF Botswana, 2023)
- 57% of pre-primary age children are not in school (Phiri, 2026)
- 51% of 10-14-year-olds cannot read relevant material (Phiri, 2026)
- Youth unemployment is estimated at over 30%, considerably higher than the national average of around 25% (Phiri, 2026).

### Fiscal Reality:

Participants were presented with the following fiscal context (Letsatsi, 2026; Phiri, 2026; Gaolathe, 2026):

#### Indicators & Context

- 1 Economic Performance**  
The economy has experienced recessionary pressures, with the diamond sector—still contributing over 80% of export earnings—under significant strain.
- 2 Fiscal Buffers**  
Fiscal buffers accumulated during boom years have been substantially drawn down.
- 3 Youth Unemployment**  
Estimated at over 30%, reflecting a structural crisis in school-to-work transition.
- 4 Tax-to-GDP Ratio**  
Botswana's tax-to-GDP ratio lags behind regional averages, indicating room for improved domestic resource mobilization.
- 5 Public Debt**  
Debt levels are on an upward trajectory, reducing future fiscal flexibility.

### Governance Reality:

According to the [Open Budget Survey \(OBS\) 2025](#), the world's most comprehensive independent assessment of budget transparency, participation, and oversight, Botswana's fiscal governance is critically constrained (International Budget Partnership, 2025). The survey assesses countries across three dimensions:



**Transparency** – whether comprehensive budget information is available to the public in a useful timeframe. Botswana scores only **34 out of 100**, meaning the government provides limited budget information to the public. Notably, Botswana does publish a **Citizens Budget**, an easy-to-read summary of the national budget, which is a positive practice. However, overall transparency remains low.

**Public Participation** – whether there are formal and meaningful opportunities for the public to engage in the budget process. Botswana scores only **13 out of 100**, reflecting that citizens have almost no formal opportunities to engage in budget formulation, approval, execution, or oversight.

**Institutional Oversight** – whether the legislature, supreme audit institution (SAI), and other oversight bodies (e.g., Auditor-General) are enabled to function properly. Botswana's oversight score is **59 out of 100**, indicating limited review of budget drafts, weak enforcement of audit recommendations, and insufficient public scrutiny by oversight institutions.

### 3. Key Issues Identified During The Consultation

Participants raised several critical issues during plenary and the World Cafe sessions:

#### 3.1 The Social Contract and Return on Investment

Citizens and governments have a principal-agent relationship wherein the latter must account to the former. Thus, the account-giving is, amongst other things, actualised through fiscal transparency. Fiscal transparency is associated with many benefits, some being the promotion of economic governance and the reduction of corruption.

Citizens increasingly question the return on their tax contributions. As Hon. Saleshando framed it in his keynote address, tax justice rests on four fundamental questions: Who pays? How much relative to their means? What do they get in return? And where does the money go?. When this contract is broken by unfairness, waste, or opacity, it erodes public trust and fuels civic disengagement.

#### 3.2 Budget Information

There is no law protecting citizens' right to budget information. Very little information is available during the drafting phase; no pre-budget statement is released to the legislature or the public. The [Access to Information Act No. 16 of 2024](#) exists but is not being fully complied with, limiting citizens' ability to access critical budget documents. However, the Minister has announced a Tax Pitso to gather public input on tax reforms ([Gaolathe, 2026, para. 117](#)). This welcome step must be replicated across the entire budget cycle.

### 3.3 The Youth Contradiction

Young people constitute over 60% of Botswana's population yet bear the heaviest burden of unemployment. The current tax system relies heavily on indirect taxes like VAT, which disproportionately affect the young and poor, while generous tax incentives for corporations and well-connected individuals often escape public scrutiny (Saleshando, 2026). A truly youth-responsive budget must interrogate both revenue and expenditure with equal courage.

### 3.5 Weak Public Participation

The preparation of the budget in Botswana is largely a closed process. Neither the legislature nor civil society participates meaningfully in budget preparation. There is no law compelling the Ministry of Finance to ensure broad stakeholder participation. The existing avenues, the Budget Pitso and written submissions are often symbolic rather than substantive. Participants noted a significant lack of ownership of the budget process because there is no sufficient consultation.

### 3.6 The SADC Model Law as a Solution

The [SADC Parliamentary Forum Model Law on Public Finance Management](#) provides a blueprint to transform Botswana's fiscal governance by mandating meaningful public participation, empowering oversight institutions (including the Auditor-General) to exercise effective oversight, and creating legal mechanisms to hold the Executive accountable. The Law provides for debt ceilings and steering of public debts towards the SADC's voluntary debt target of 50% of GDP -

### 3.4 The Demographic Dividend: A Race Against Time Contradiction

Botswana's large working-age population is a one-time opportunity, but only if the nation invests strategically in youth. With over 60% of the population under 25 years and youth unemployment exceeding 30%, the cost of inaction is immense. The [World Bank estimates](#) that countries failing to invest in youth face GDP losses of up to 2-3% annually due to lost productivity and increased social spending. High youth unemployment also fuels social instability, increases reliance on social transfers, and reduces long-term economic growth. Failure to invest today guarantees higher fiscal costs tomorrow, a disenfranchised generation, lost productivity, and increased social spending.



and is the world's first-ever model community law on PFM, affording policymakers a golden opportunity to rekindle debate on fiscal governance (SADC PF, 2021). The Law addresses PFM from a parliamentary and institutional oversight angle, focusing on effective oversight which may be exerted over PFM processes conducted by the State through line ministries, the Accountant General, the Auditor-General, or other statutory bodies.

# 4. The Legal-Institutional Framework Of Budgeting In Botswana



## Constitutional Framework

Notably, there is no Budget Act in Botswana. The legal-institutional framework of budgeting can be inferred from the [Constitution of Botswana](#) (CHAPTER VIII; Finance, sec. 117-124) (Republic of Botswana, 1997). Section 119 requires the Minister to lay estimates before the National Assembly, but no provision mandates public participation.



## Ancillary Legislation

### Acts & Purpose

#### **Public Finance Management Act (2011)**

Makes provision for the control and management of public moneys and public supplies and for matters connected therewith and incidental thereto (Republic of Botswana, 2011).

#### **Finance and Audit Act (2006)**

Makes further and better provision for the control and management of public moneys and public supplies, provides for the audit of public accounts and the accounts of certain statutory corporations, provides for the powers and duties of the Auditor-General and for matters connected therewith and incidental thereto (Republic of Botswana, 2006).

#### **Public Audit Act (2013)**

Provides for the appointment and tenure of office of the Auditor-General; provides for the staff of the office of the Auditor-General; makes further and better provision for the audit of public accounts and the accounts of certain statutory corporations; empowers the Auditor-General with right of access to documents and information relevant to the performance of his or her functions and for matters connected or incidental thereto. (Republic of Botswana, 2013).



## Gaps in the Current Framework

### Gap & Description

- ① **Public Participation**  
No legal mandate for public participation in budget formulation (Letsatsi, 2026)
- ② **Access to Information**  
No pre-budget statement released to legislature or public during drafting phase
- ③ **Parliamentary Oversight**  
Weak oversight; OBS score of 57/100 (International Budget Partnership, 2023)
- ④ **Budget Act**  
Absence of a comprehensive Budget Act to close systemic gaps
- ⑤ **SAI Independence**  
Insufficient independence of the Supreme Audit Institution.

## 5. The Budget Cycle And Entry Points For Young People

The budget cycle consists of four phases: (1) Preparation and Submission, (2) Approval, (3) Execution, (4) Budget Oversight. Young people as individuals, organised groups, students, entrepreneurs, and citizens should be able to engage at each phase. Practical entry points identified during the World Café and Validation Meeting include attending kgotla meetings, submitting written inputs, using digital platforms, attending parliamentary debates, making submissions to committees, monitoring local projects, and using digital platforms, including sign language interpretation for accessibility. Validation participants stressed that parliamentary committee submissions should be open to the public and that the draft budget, though presented early, is often not debated by Parliament, leaving insufficient time for meaningful scrutiny.

## 6. Consolidated Recommendations With Evidence & Justifications

The following recommendations emerged from the Pre-Budget Consultation (5th February 2026) and the Validation Meeting (3rd June 2026). They represent the collective voice of young people, civil society, and parliamentary champions. The recommendations are presented in order of strategic priority, starting with foundational legal and institutional reforms.

### **RECOMMENDATION 1:** Domesticate the SADC PF Model Law on Public Finance Management

**What it does:** Mandates meaningful public participation throughout the budget cycle, empowers oversight institutions (including the Auditor-General) to exercise real oversight, creates legal mechanisms to hold the Executive accountable, establishes clear timelines for public input, and requires that budget proposals be published in accessible formats before approval.



#### **Evidence and Justification:**

The [SADC Parliamentary Forum Model Law on Public Finance Management](#) is the first-ever model community law on PFM, adopted by the SADC Parliamentary Forum to address systemic gaps in the region including weak enforcement powers of oversight bodies, the absence of performance-based budgeting, and insufficient institutional oversight (SADC PF, 2021). The Law specifically addresses PFM from a parliamentary and institutional oversight angle, focusing on the effective oversight which may be exerted by the Auditor-General and other statutory bodies over PFM processes.

Regional experience demonstrates the value of such legal frameworks. The SADC PF has established the Regional Parliamentary Model Laws Oversight Committee (RPMLOC) as a dedicated organ to monitor the domestication of adopted Model Laws, with regular monitoring occurring to assess the effectiveness of domestication initiatives. Countries that have domesticated similar frameworks have seen measurable improvements in budget transparency and accountability.



The urgency for such a law in Botswana is underscored by the [Open Budget Survey 2025 findings](#): Botswana's oversight score of 59/100 reflects limited review of budget drafts and weak enforcement of audit recommendations. Strengthening institutional oversight is a core objective of the Model Law.

Alignment with government commitments: The Minister of Finance has confirmed that the review of Botswana's PFMA is at its final stage, aiming to "strengthen accountability, oversight, management and control of public funds" ([Gaolathe, 2026, para. 30](#)). Domestication of the SADC PF Model Law complements and strengthens this ongoing reform.

### As stated by Hon. Furniture during the dialogue:

“

A national budget should reflect the lived realities of its people, and this can be achieved through public participation and engagements, not 'ticking the box' events... the SADC Model Law on Public Finance Management is a tool that can be used to transform our systems.



**Hon. Tlhabologo Furniture**  
Member of Parliament, Tati East

## RECOMMENDATION 2: Enact a Comprehensive Budget Act

### What it does:

Gives legal force to the budget approved by Parliament, turning it from a political statement into a legally enforceable social contract with citizens; clearly defines roles, timelines, accountability, and consequences for deviation; strengthens transparency by mandating the release of pre-budget statements and citizen-friendly budget documents; limits discretionary spending by the Executive without parliamentary approval; enhances oversight through robust institutional mechanisms (Auditor-General, Parliament, SAI); and mandates public participation at each phase of the budget cycle with clear mechanisms for input and feedback.



### Evidence and Justification:

International experience confirms that embedding participatory processes within a legal framework ensures their sustainability and makes them less susceptible to political whims. A legal mandate transforms participation from an optional courtesy into a citizen's enforceable right (International Budget Partnership, 2021).

The absence of a Budget Act in Botswana means the budget has no legal force beyond the Appropriation Bill. The SADC PF Model Law explicitly provides for such legislation as a cornerstone of PFM reform. The [Public Expenditure and Financial Accountability \(PEFA\) framework](#), the global standard for assessing PFM performance, identifies the presence of a comprehensive budget law as a key indicator of a well-functioning PFM system (PEFA Secretariat, 2023).

The Budget Act would close the systemic gaps identified in Botswana's current framework: no legal mandate for public participation, no pre-budget statement, weak institutional oversight, and insufficient SAI independence.

### **RECOMMENDATION 3: Strengthen Domestic Resource Mobilisation Through Fair and Efficient Taxation**



#### **What it does:**

Digitization of revenue collection systems to reduce leakages and improve compliance; integration of government databases to close loopholes and strengthen enforcement; expansion of digital payments to reduce cash-based transactions that escape the tax net; rationalization of tax expenditures (exemptions, incentives) that disproportionately benefit corporations and high-income individuals; full disclosure of tax expenditures to enable public scrutiny of revenue foregone; progressive taxation that ensures those with greater ability to pay contribute their fair share; closing tax leaks in sectors where revenue is consistently under-collected; making the budget gender-responsive with specific, measurable indicators; and critically active participation by Botswana in the [United Nations negotiations for a Framework Convention on International Tax Cooperation \(UNFCITC\)](#), including support for the recommendations advanced by the Africa Group.

#### **Evidence and Justification:**

On digitization: According to the International Monetary Fund, improving tax administration and digitalizing revenue systems can raise tax-to-GDP ratios by 2 to 4 percentage points in developing countries. A well-implemented Digital Public Infrastructure (DPI) for Domestic Revenue Mobilization including digital IDs, digital payments, and data exchange presents a massive opportunity for better tax systems in low- and middle-income countries (ICTD, 2025). Tanzania illustrates this potential: biometric IDs have helped clean up taxpayer registers, while government payment platforms have improved transparency and boosted revenue collection.

On tax expenditures: Tax expenditures (TEs) represent a significant, but often opaque, component of fiscal policy. In Sub-Saharan Africa, estimates of the cost of TEs range from 0.1% to 13% of GDP, averaging about 3% of GDP across reporting countries (IMF, 2025). Without credible reporting and oversight, TEs can undermine governance – enabling non-transparent and preferential treatment for selected groups and increasing the risk of abuse and corruption.

**On progressive taxation:** A [World Bank regional flagship report](#), "Leveling the Playing Field: Addressing Structural Inequalities to Accelerate Poverty Reduction in Africa", finds that on average, inequality after taxes and transfers in Africa is higher than inequality before taxes and transfers in other regions. The report recommends shifting toward more progressive taxation, including placing greater focus on collecting property taxes and reducing corporate tax incentives, as well as eliminating VAT exemptions which largely benefit rich individuals.

Oxfam's report "[Africa's inequality crisis and the rise of the super-rich](#)" (Oxfam, 2025) notes that African tax systems are nearly three times less effective at redistributing income from the wealthiest compared to the global average. The report states: "Most African countries are not fully leveraging progressive taxation to effectively tax the super-rich and address inequality" (Oxfam, 2025).

**On revenue potential:** Botswana's tax-to-GDP ratio of 13.4% lags behind the Southern African Customs Union average of 20.5% and the African average of 16.1% ([Gaolathe, 2026, para. 113](#)). Closing even half of this gap would generate billions of pula for youth investments.

On the UN Tax Convention and the Africa Group: The United Nations Framework Convention on International Tax Cooperation (UNFCITC) is the first global tax instrument being negotiated under UN auspices. It represents a historic opportunity to rebalance international tax rules that have historically disadvantaged developing countries. The Africa Group – comprising all 54 African UN member states – has been a leading voice in these negotiations. At the third negotiating session (INC-3) held in Nairobi, Kenya (November 2025), the Africa Group, speaking through Kenya, put forward clear proposals, including: (i) a fair allocation of taxing rights based on value creation, market location and revenue generation; (ii) public country-by-country reporting (pCbCR) to combat profit shifting; and (iii) rejection of mandatory arbitration in favour of more balanced dispute resolution mechanisms ([Global Policy Forum 2025](#)).

The Africa Group has consistently called for a paradigm shift away from the dysfunctional transfer pricing system toward a fairer, formula-based allocation of taxing rights (Global Policy, 2025). In its February 2025 statement, the Group emphasized that the UN convention must address systemic inequities and ensure that all countries especially those in the Global South can generate the necessary revenues to achieve the Sustainable Development Goals (African Union, 2025).

**Why Botswana must participate:** Botswana, as a member of the Africa Group, has a direct stake in these negotiations. Key statistics underscore the urgency:

- Africa loses an estimated **\$88.6 billion annually to illicit financial flows** – more than the continent receives in official development assistance (Oxfam, 2025). By supporting a strong UN tax convention, Botswana can help curb these outflows and repatriate revenue for domestic investment.
- **Multinational corporations** shift profits out of Africa at an estimated cost of \$30–40 billion per year in lost tax revenue (UNECA, 2023). A fairer allocation of taxing rights would ensure that profits are taxed where economic activity occurs and value is created not merely where paper headquarters are located.
- Botswana’s own tax-to-GDP ratio of 13.4% is far below the SACU average (20.5%). Improved international tax cooperation, including transparency on beneficial ownership and automatic exchange of information, could help close this gap without raising domestic rates.

**Specific actions for Botswana: The government should:**

- Actively participate in the remaining negotiating sessions of the UNFCITC, including the fifth session scheduled for August 2026, sixth session scheduled for November 2026 in Nairobi Kenya and the seventh session in 2027.
- Align its negotiating position with the Africa Group’s recommendations, including support for more allocation of taxing rights as proposed by Kenya (value creation, market location, revenue generation as bases for taxing rights).
- Advocate for a legally binding convention that includes protocols on the taxation of digital services and the equitable resolution of tax disputes.
- Use its leadership position in the African Union and SADC to build consensus among fellow African nations.

## RECOMMENDATION 4: Prioritize Investment in Youth as a Strategic Economic Priority

**What it does:** Priority areas where budget allocations must be protected and strengthened:

- Early Childhood Development (57% of pre-primary children not in school)
- Basic Education (51% learning poverty rate)
- TVET and Skills Development aligned with labour market demand
- Youth Employment programmes for the over-30% unemployed youth
- Child Nutrition (19.8% stunting rate)
- Health – strengthening primary healthcare and medicine supply
- Social Protection integrated through a Single Social Registry
- Digital access and technology platforms – expanding affordable internet connectivity, digital skills training, online budget participation tools, and leveraging technology for youth employment and civic engagement.



### Evidence and Justification:

Economic case for youth investment: The economic case for investing in youth is overwhelming. The [World Bank estimates](#) that countries failing to invest in youth face GDP losses of up to 2–3% annually due to lost productivity and increased social spending. Investment in early childhood development yields returns of up to 13% per annum through improved health, education, and productivity outcomes (Heckman, 2000).

The African Development Bank notes that Sub-Saharan Africa is the only region where the number of poor people has risen consistently over the past three decades, largely due to a failure to translate growth into inclusive employment particularly for youth (AfDB, 2023). The Minister himself acknowledged the “heavy burden of unemployment borne by our youth” ([Gaolathe, 2026, para. 2](#)).

Botswana's high learning poverty rate (51% of 10-14 year olds cannot read relevant material) (Phiri, 2026) directly undermines future productivity. [UNESCO](#) estimates that every additional year of schooling raises a country's average GDP by 0.37%. Conversely, stunting (19.8% of under-fives) is associated with a 22% reduction in adult earnings and a 10% loss in lifetime productivity (UNICEF, 2023).

**On digital access and technology platforms:** In an era where digital transformation is reshaping economies and governance worldwide, access to technology is no longer a luxury but a fundamental requirement for youth participation, employment, and civic engagement.

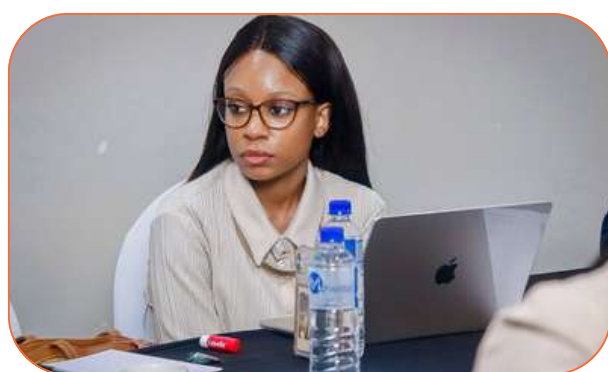
**Botswana's digital progress:** Botswana has made significant strides in connectivity. Internet penetration stands at 81.4% (DataReportal, 2025, [Digital 2025 Botswana](#)), making it one of Africa's most connected nations, trailing only Morocco (92%) and surpassing South Africa (78%). The number of internet users increased by 34,000 (+1.6%) between January 2024 and January 2025, and household internet access reached 68.9% in 2024. There were 4.21 million active mobile connections – equivalent to 166% of the total population (many Botswana use multiple SIMs). Mobile broadband subscriptions grew to 2.91 million in 2024, with 98.2% 4G coverage and 41.9% 5G coverage (BOCRA, 2024, [Annual Report](#)). The SmartBots Free Wi-Fi Programme has attracted over 1.6 million users, connecting more than 1,100 public facilities (clinics, schools, kgotlas) across over 500 villages, with over 130,000 daily users (Silicon Africa, 2024, [article](#)). Over 600 schools are connected, reaching more than 380,000 pupils with e-learning tools. Additionally, Botswana launched its first national satellite, BOTSAT-1, in March 2025, and the Digital Delta Data Centre (Tier III, 400 racks) is under construction to attract hyperscalers like Microsoft and Google. The government allocated P966.37 million (USD 66.8 million) for digital transformation and innovation in FY2025/26. (US International Trade Administration, 2025, [Telecom Guide](#)).

**Persistent barriers:** Despite these gains, significant challenges remain. Data costs are prohibitively high – 10GB can cost up to P1,400 (approx. USD 103), while the national minimum wage is P1,500. This means a month's wage can buy only enough data for minimal use, cutting off many youth from essential online resources for education, job searching, and civic participation. E-government adoption remains very low – only 8.5% of individuals used e-government services in 2024 (Statistics Botswana, 2024, [ICT Stats Brief](#)), though among those users, 86.2% accessed information and 68.8% submitted completed forms. There is a shortage of technical skills among young people: only 17,758 professionals hold computer-related skills, and many workers lack formal digital training. 63% of young women have no marketable skills (dropping to 50% for young men). Youth unemployment stands at 38.2% , which Vice President Gaolathe has called a “national emergency.”

**Economic potential of digital investment:** Investing in digital access and skills is not merely a social good, it is an economic imperative. Africa’s digital transformation market was valued at approximately USD 22.2 billion in 2024 and is projected to grow at 15.07% annually to exceed USD 52.6 billion by 2030. According to the World Economic Forum and Mastercard, the untapped African market may create up to 230 million digital economy jobs in outsourcing, e-commerce, and related fields by 2030. In Nigeria, the ICT sector contributed about 20% of real GDP growth in Q2 2024, outpacing traditional sectors. Botswana’s own ICT sector contributed 2.5% of GDP (Q2 2023), with an annual growth rate of 3.7%. Targeted investment could dramatically increase this contribution while generating youth employment.

**Digital platforms for budget participation and employment:** Technology platforms can transform how citizens engage with public finances. South Africa’s Vulekamali online budget portal provides easily accessible budget data in user-friendly formats, enabling citizens to have informed discussions about government policies. The portal won a Public Sector Innovation Award and represents a model Botswana could adapt. In Kenya, pilot programmes are developing digital infrastructure – including targeted alerts, plain-language budget briefs, and AI-enabled civic education modules – to make participatory budgeting more accessible, informed, and accountable, particularly for women and informal-sector workers.

Digital job platforms are also reimagining how young people find work. In South Africa, the SAYouth platform supports over 4.2 million young people with digital job matching services. HaHuJobs in Ethiopia has significantly improved job finding rates by aggregating vacancy data into a digital platform. In East Africa, Fuzu integrates short training modules ranging from interview skills to digital literacy into its job platform, enabling jobseekers to strengthen their profiles while they search. Botswana could adapt or develop similar platforms to connect its unemployed youth with opportunities.



**Policy implications for Botswana:** To harness the demographic dividend, Botswana must invest in closing the digital divide as a core component of youth-responsive budgeting.

This includes:

- Expanding affordable internet access – reducing data costs through infrastructure sharing, spectrum policies, and possibly subsidies for youth and students.
- Integrating digital literacy into school curricula and TVET programmes – ensuring every young person graduates with basic digital skills.
- Developing online budget participation platforms – a “People’s Budget” portal where youth can access simplified budget information, submit feedback, and track government responses.



- Leveraging digital tools for job matching and skills development – partnering with private sector platforms or building a national youth employment portal.
- Increasing e-government adoption through targeted outreach, training, and user-friendly design.

Without such investments, Botswana risks leaving a generation behind – unable to access online education, compete for digital jobs, or participate in democratic processes. The technology statistics show that while infrastructure exists, affordability and skills are the binding constraints. A youth-responsive budget must address both.

## RECOMMENDATION 5: Strengthen Institutional Oversight of the Budget

### What it does:

Empower oversight institutions (Auditor-General, Supreme Audit Institution, Public Accounts Committee) to enforce recommendations and track implementation of audit findings; ensure the Auditor-General has full operational independence and adequate resources; mandate timely publication of audit reports and executive responses in accessible formats; require parliamentary approval for any significant deviation from approved budgets; strengthen institutional capacity for budget analysis; extend oversight to local authorities and state-owned enterprises; fully implement the Access to Information Act No. 16 of 2024.



### Evidence and Justification:

Botswana's oversight score of 59/100 in the Open Budget Survey 2025 reflects serious deficiencies in institutional oversight. The SADC PF Model Law explicitly provides for the strengthening of oversight institutions with powers to compel witnesses, initiate inquiries, and enforce audit recommendations (SADC PF, 2021).

The Auditor-General plays a critical role in ensuring that public funds are used for intended purposes.

The IMF's Public Financial Management blog series notes that strengthening scrutiny by oversight bodies should be a priority to ensure that public resources are not only managed transparently but also used effectively to achieve results for citizens (IMF, 2025). The Access to Information Act No. 16 of 2024, once fully implemented, will significantly improve budget transparency but only if actively enforced by oversight institutions.

## RECOMMENDATION 6: Institutionalize Meaningful Youth Participation, Representation and Accessible Budget Information

**What it does:** This consolidated recommendation covers three interlocking pillars: Participation mechanisms: Public meetings in local languages; youth advisory groups; digital engagement platforms with feedback loops; sign language interpretation; school/university budget literacy; community budget monitoring; public hearings; citizen budget forums; parliamentary committee submissions made public; leveraging digital platforms.

**Accessible information:** “People’s Budget” after each budget; translation into local languages; visual/digital content; district budget information centres; accessible formats for persons with disabilities; fellowships and exchange programmes.

**Formal youth representation:** Mandate youth seats on all budget committees and oversight bodies at local and national levels; ensure gender balance and diverse representation (rural youth, youth with disabilities, out-of-school youth); create feedback mechanisms showing how youth input influenced decisions; include youth representatives in delegations to international fiscal forums.



### Evidence and Justification:

The evidence linking public participation to better fiscal outcomes is compelling. A [comprehensive global study](#) found a near-perfect correlation between citizen participation and improvements in budget transparency. Data from 2020–2024 showed that in jurisdictions implementing participatory budgeting, public trust in government institutions increased from 55% to 70%, and fiscal responsibility scores rose significantly a 1% increase in citizen participation leads to an average improvement of 1.09 points in fiscal responsibility scores.

A participatory budgeting experiment in Sierra Leone found that phone-based town halls where participants shared policy preferences and voted for public services durably increased participants' perceptions of government legitimacy (Meriggi et al., 2025). The study highlights that participatory budgeting can enhance governmental legitimacy, which in turn has the potential to strengthen quasi-voluntary tax compliance.

The IMF confirms that participation helps governments respond better to public needs and can facilitate more effective and efficient execution of public resources (IMF, 2023).

Systematic exclusion of youth from budget processes leads to policies that ignore their needs. South Africa's National Youth Development Agency, established by Act of Parliament, has been instrumental in ring-fencing allocations for youth employment and enterprise programmes (NYDA Annual Report, 2023). Research from the World Bank confirms that dedicated youth budget structures improve the alignment of public spending with youth priorities, particularly when combined with participatory oversight (World Bank, 2021).

The Open Budget Survey 2025 finds that across Sub-Saharan Africa, Citizens Budgets are now published online in 82% of countries, a promising practice that Botswana already follows. However, publication alone is insufficient; information must be accessible. The Access to Information Act No. 16 of 2024 provides a legal framework, but it is not fully complied with.

**Local opportunity:** The Minister has committed to a Tax Pitso ([Gaolathe, 2026, para. 117](#)). This same model should be expanded to the entire budget cycle, and youth must have formal seats at the table.

## **RECOMMENDATION 7:** Build Technical Capacity for Budget Analysis Among Young People

**What it does:** Develop and deliver budget literacy training programmes for young people; create internship and fellowship programmes placing young people in parliamentary committees, CSOs, and oversight institutions; produce simplified training manuals and online learning resources; establish budget clubs in schools, universities, and communities; partner with academic institutions to integrate budget analysis into relevant courses; provide mentorship and coaching; use creative and innovative methods such as board games, faith-based platforms, and public tax debates to promote tax and budget literacy from the grassroots.



## Evidence and Justification:

Countries that have invested in youth budget literacy have seen tangible results. Kenya's "Hustlers Fund" model and Uganda's youth budget dialogues have increased youth participation and led to more responsive allocations (UN-Habitat, 2008). The Open Budget Survey 2025 notes that across Sub-Saharan Africa, governments are increasingly publishing easy-to-read Citizens Budgets and several countries are pioneering inclusive, multi-stage engagement with civil society.

Creative methods such as board games, faith-based platforms, and public debates have proven effective in making budget literacy engaging and accessible. For example, participatory budgeting games have been used in Brazil and the Philippines to teach citizens how budget trade-offs work. Faith-based platforms can reach communities that may not otherwise engage with budget issues. Public tax debates stimulate critical thinking and public discourse.

### **RECOMMENDATION 8:** Strengthen Collaboration Between Youth, Civil Society and Government on the Budget

**What it does:** Establish a formal platform for ongoing dialogue between youth, civil society, and government on budget issues; create joint advocacy positions on key budget priorities; develop co-design mechanisms for budget literacy programmes; establish government-civil society working groups on budget transparency; institutionalize regular feedback loops where government responds to civil society recommendations; build alliances with media to amplify budget messages.

## Evidence and Justification:

Collaboration between government, civil society, and youth is essential for effective budget governance for several reasons:

- **Diverse expertise:** CSOs bring technical research capacity, community networks, and lived experience that government alone cannot access. Youth organisations provide grassroots perspectives on how budget policies affect young people.
- **Trust building:** When government actively collaborates with civil society, it signals openness and builds public trust. The [Langdon et al. \(2025\)](#) study found that participatory budgeting increased public trust from 55% to 70% in implementing jurisdictions.
- **Sustainability:** Collaborative relationships are more sustainable than adversarial ones. Joint problem-solving leads to reforms that are more likely to endure.



- **Accountability:** Civil society and youth act as independent monitors, helping to ensure that budget promises are kept and that oversight institutions are effective.

The Open Budget Survey 2025 highlights that across Sub-Saharan Africa, civic-led coalitions have achieved notable successes. In The Gambia, a civic-led coalition partnered with the executive and audit office to produce citizens' versions of the Enacted Budget and Audit Report and successfully challenged an unlawful budget allocation in the Supreme Court. Benin has strengthened both legislative and audit oversight with civil society engagement.

The International Budget Partnership (2023) notes that CSOs can have a big impact on budget decisions when they work with other actors in the "accountability ecosystem" – legislators, auditors, citizens, donors, and the media. A collaborative approach is more likely to muster the financial and technical resources necessary for quality budget work than individual organizations acting alone.

## **RECOMMENDATION 9: Monitoring, Follow-Up and Institutional Reforms**

**What it does:** Monitor budget implementation – track whether allocated funds are spent as intended and achieve stated outcomes; ensure that the draft budget, though presented early, is actually debated by Parliament to allow meaningful scrutiny; address lack of ownership caused by insufficient consultation through early, continuous, and documented engagement; ensure parliamentary committee submissions are open to the public; extend oversight to local authorities and state-owned enterprises; implement the Access to Information Act No. 16 of 2024.

### **Evidence and Justification:**

The Open Budget Survey 2025 finds that audit follow-through remains uneven across Sub-Saharan Africa. Only three countries have SAIs or legislatures that track and report on the implementation of all audit recommendations, and only five finance ministries report on actions taken in response. Botswana must not remain in this category.

In Botswana, the draft budget is presented to Parliament early, but Parliament often does not debate it, leaving insufficient time for meaningful scrutiny. This practice undermines the oversight role of Parliament and must be corrected. The Access to Information Act No. 16 of 2024 provides the legal framework for proactive disclosure. However, implementation requires dedicated resources and political will.



# 7. CALL TO ACTION

01

## To Parliament

Support the domestication of the SADC Parliamentary Forum Model Law on Public Finance Management. Champion the enactment of a Budget Act. Review every budget line through the lens of intergenerational equity. Create mechanisms for genuine public participation. Strengthen oversight institutions, including the Auditor-General. Ensure that the draft budget is debated early.

02

## To The Executive

Open the budget process to meaningful public input. Publish accessible budget information. Respond to citizen feedback. Protect investments in children and youth. Close tax leaks before raising rates. Ensure every Pula delivers value for money. Fully implement the Access to Information Act. Actively participate in the UN Tax Convention negotiations and support the Africa Group's recommendations.

03

## To Political Parties

Commit to youth-responsive budgeting in your manifestos. Support cross-party collaboration on fiscal governance reform. Ensure young people are represented in decision-making structures.

06

## To Young People

Your taxes, your future. Learn about the budget. Engage with your councilors and MPs. Attend kgotla meetings. Use digital platforms to voice your priorities. Join youth organizations working on budget issues. Demand a seat at the table. Hold leaders accountable. The SADC PF Model Law and Budget Act are tools – use them.

04

## To Civil Society

Build technical capacity for budget analysis. Collaborate with government and oversight institutions. Amplify youth voices. Hold government accountable for budget promises. Produce accessible information for citizens.

05

## To Development Partners

Support institutionalization of public participation mechanisms. Fund budget literacy programmes (including creative methods like games). Provide technical assistance for capacity building. Support the production and dissemination of citizen-friendly budget information.



## 8. CONCLUSION



A youth-responsive budget is not achieved by tacking a few youth programmes onto the edges of an unchanged system. It is achieved by fixing the very rules that govern how every Pula is raised, spent, and accounted for. The domestication of the SADC Parliamentary Forum Model Law on Public Finance Management and the enactment of a Budget Act are the foundational steps toward this transformation.

The presence of three Members of Parliament at the February consultation, and the subsequent validation meeting with civil society and technical experts, signals a historic opportunity for cross-party collaboration on fiscal governance reform. The commitments made by Hon. Tlhabologo Furniture, Hon. Dumelang Saleshando, and Hon. Pheny Segokgo demonstrate that young people's voices are being heard at the highest levels.

The Open Budget Survey 2025 shows that Sub-Saharan Africa has made measurable gains in opening up budget processes to citizens. Botswana has an opportunity to join the ranks of countries that are pioneering inclusive, multi-stage engagement with civil society. The challenge now is to sustain this momentum – to translate dialogue into law, turn recommendations into reality, and build a Botswana where every young person can thrive, not by chance, but by design.

**The time to fix those rules is now.**



# About YTJN

Youth for Tax Justice Network (YTJN) is a Pan-African youth organization founded in 2017, dedicated to advancing meaningful youth participation in shaping how resources are mobilized, allocated, and utilized for the benefit of young people across Africa. It works to involve youth voices in the financing for development agenda. The network is a coalition of young activists and advocates committed to promoting fair, transparent, and accountable tax systems. YTJN empowers youth to engage in policy debates, advocate for progressive taxation, and challenge practices like corporate tax avoidance and illicit financial flows that deprive countries of resources for education, healthcare, and climate action. Through capacity-building, research, campaigns, and participation in international forums, members amplify youth voices in shaping domestic and global tax policies.





# References

- International Budget Partnership. (2023). Open Budget Survey 2023: Botswana. <https://internationalbudget.org/open-budget-survey/country-results/2023/botswana>
- Letsatsi, R. (2026, February 5). Identified gaps in the budget process [Conference presentation]. Pre-Budget Consultative Meeting, Gaborone, Botswana.
- Phiri, S. (2026, February 5). Putting children, adolescents and young people at the centre of fiscal choices [Conference presentation]. Pre-Budget Consultative Meeting, Gaborone, Botswana.
- Ramkumar, V. (2008). Our money, our responsibility: A citizens' guide to monitoring government expenditures. International Budget Partnership.
- Republic of Botswana. (1997). The Constitution of Botswana (Chapter VIII, Finance, sec. 117-124). Government Printer.
- Republic of Botswana. (2006). Finance and Audit Act (Act No. 13 of 2006). Government Printer.
- Republic of Botswana. (2011). Public Finance Management Act (Act No. 13 of 2011). Government Printer.
- Republic of Botswana. (2013). Public Audit Act (Act No. 13 of 2013). Government Printer.
- Saleshando, D. (2026, February 5). Keynote address [Conference presentation]. Pre-Budget Consultative Meeting, Gaborone, Botswana.
- Statistics Botswana. (2022). Poverty and inequality in Botswana, 2022. Gaborone: Statistics Botswana.
- UNICEF Botswana. (2023). Situational analysis of children in Botswana. Gaborone: UNICEF.

## Contact:

**Kelebogile Lekone**, National Coordinator,  
YTJN Botswana – [klekone@ytjn.org](mailto:klekone@ytjn.org)

**Robert Letsatsi**, Executive Director,  
Botswana Watch

# POSITION PAPER

Pre-Budget Consultative Dialogue For A  
Youth-Responsive FY2026/27 Budget

**Botswana, 2026**

Prepared by;

