

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

SENEGAL

September 28, 2007

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** Please see the end of the questionnaire for specific comments by the researcher about the completion of the questionnaire and the OBI methodology.

International Budget Partnership OPEN BUDGET QUESTIONNAIRE SENEGAL

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	Not available
Executive's Budget Proposal	Not available
Supporting Budget Documents	Not available
Citizens Budget	Not available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	Not available
Year-End Report	Not available
Audit Report	2004

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not available to the public
Budget Summary	Not produced
Executive’s Budget Proposal	Produced but not available to the public
Budget Document One in Support of the Executive’s Budget Proposal	Produced but not available to the public
Budget Document Two in Support of the Executive’s Budget Proposal	Not produced
Budget Document Three in Support of the Executive’s Budget Proposal	Not produced
Citizens Budget	Not produced
Enacted Budget	Budget General de Gestion 2007 (General Budget of Administration 2007) http://www.izf.net/affiche_oscar.php?num_page=5404 http://www.droit-afrique.com/index.php/content/view/99/211/ http://www.droit-afrique.com/images/textes/Senegal/Senegal%20-%20LF%202007.pdf
In-Year Reports	Situation d’exécution budgétaire mensuelle 2007 (Monthly situation of the budgetary execution 2007) http://www.finances.gouv.sn/espace_secteur_privé.php?idarticle=1673&id=10&smnu=193&file=Documents%20divers%20

Mid-Year Review	Produced but not available to the public
Year-End Report	Produced but not available to the public
Audit Report	Rapport general public 2004 (General Public Report 2004) http://www.courdescomptes.sn/publications/index.htm http://www.courdescomptes.sn/publications/rapportp2004.pdf http://www.courdescomptes.sn/publications/resmuerp2004.pdf
Other Documents	www.uemoa.int
Relevant Ministries & Departments	www.finances.gouv.sn ; www.primature.gvt.sn

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes			Yes		Yes	Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes		Yes		
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities ⁺	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes			Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	NA	NA	No
2. Advance notification of release sent to users, media	No	No	NA	NA	No
3. Released to public same day as official release to media	No	No	NA	NA	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	NA	Yes
5. Free print copies available, limited distribution	No	No	NA	NA	No
6. Free print copies available, mass distribution	No	No	NA	NA	No
7. Readily available outside capital/big cities ⁺	No	No	NA	NA	No
8. Written in more than one language	No	No	NA	NA	No
9. News conference is held to discuss release	No	No	NA	NA	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Article 32 of the Organic Law of October 15, 2001 relating to the finance laws: the finance bill for the year shall apply to the expenditure authorizations new title and ministry</p> <p><u>Comment:</u> This document is available in the National Assembly's library, in the Finance Ministry and next to the members of the legislature. People who live outside Senegal can see it only if they go to Senegal, or at least, if someone wants to send it to them. However, for the enacted budgets and the attached documents published with them, even if they are not on the Internet, they are released in the Official Journal of the Senegal Republic, which is sold and even obtained on request. In principle, the Official Journal has to be sent to the embassies.</p> <p><u>Researcher's Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "d." The budgetary proposal and its appendixes are provided only to the legislature's members. But it is worth mentioning that a new organic law concerning the finance laws (organic law N°2001-09 of October 15th 2001) has been adopted and replaced the finance law N°75-64 of June 28th 1975. By this law, major changes have been brought in the budget presentation in order to se conformer to the budgetary nomenclature proposed by the UEMOA to its members States. This enabled an expenditures classification by administrative, economic units and by function. Answer "d" in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is even a requirement of the budget nomenclature from guidelines of the UEMOA</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is that which determines the presentation Finance Law</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request</p>	<p>d</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are housed in the licenses of programs and Cadres Medium Term Expenditure (CDMT)</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.</p> <p>b. No, multi-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> They are made in the licenses of programs and MTEF. All ministries have authorizations programs and eleven of them practice MTEF</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Answer “b” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>b</p>
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6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Comment:

The information is contained in the budget fascicles and expenditure frameworks sector in the medium term

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are in Appendix 1 to the legislative annexes to the Finance Act 2007 on page 73</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They constitute the last part of the Annex 1 legislative annexes to the Finance Act 2007 on pages 73-74</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 6 Organic Law on the finance laws: Permission to collect taxes annually. The yield tax the proceeds of which are earmarked for the state is assessed by the laws of finance.</p> <p><u>Comment:</u> However, the sectoral allocations of MTEF provide estimates multiannual. The same is true for permits program</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Answer “b” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>b</p>
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10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

- a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
- d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:

In the Finance Act appear distinctly capital expenditures financed from internal resources, external resources, borrowings or subventions. This presentation is deeper in the budget fascicles.

d

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This is particularly II of Part 1 and Annex 8 of the Finance Act 2007.</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This presentation is done in Annex 8 Of the Finance Act 2007</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Answer “b” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>b</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> This is done in Annex 8 of the Finance Act entitled outstanding debt. It is also a requirement of the Organic Law on the laws of finances Article 33.</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is in the economic and financial report, the MTEF and in the documents of the Agency for Statistics and Demography</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is in part the objective studies of the Agency for Statistics and Demography</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is contained in the documents of the Agency for Statistics and Demography</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is the goal of economic campaigns</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The goal is to pages 48 50 Of the Finance Act 2007</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?
- a. Program-level expenditure data are presented for all expenditures for BY-1.
 - b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - d. No program-level expenditure data are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

Comment:

They are used primarily in the preparatory documents of the finance laws. The answer will be (a) with the application of Article 44 of the Organic Law, which states that the bill is tabled settlement and distributed no later than the end of the year following the year of budget execution .

d

Researcher’s Response to this Question was “c”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This was possible thanks mainly to the imposition of the MTEF</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> They are housed in the documents situationd'exécution budget for the broad masses</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>b</p>
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24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
- b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
- c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
- d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:

They are presented in the tables of financial transactions carried out and integrated management system of public finances

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This explains a delay in the production of laws Resolution</p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is done routinely during the budget conferences and arbitrations</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Information contained in the ways and means in documents arbitration revenue

d

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are presented over a period of 5 years in the series of revenue, in addition, be able to update the achievements of revenue</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” Answer “b” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>b</p>
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31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.”

Answer “d” in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

d

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These results are in the specification of income that accompanies the finance bill, but also in the laws Resolution</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Annex 8 of the Finance Act 2007</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Annex 8 of the Finance Act 2007</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Cf Website of the Ministry of Finance of Senegal</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are contained in the booklets budgétairesles special accounts for the Treasury especially loans, advances, guarantees and endorsements</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Publications BCEAO</p> <p><u>Researcher's Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Answer "d" in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Answer "d" in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These documents are the accounts of the Trust and laws Resolution</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Annex 8 of the Finance Act 2007 and the site of the Ministry of Finance</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d
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45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on tax expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

They are provided for in the codes for investment but their assessment will be taken up next in the finance laws

Researcher's Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Answer "d" in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is a matter of sécurité and sovereignty. However, the budgets of the ministries in charge of these issues are presented to the National Assembly and adopted annually.</p> <p><u>Researcher’s Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>	

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

It is done in the explanatory memorandum of bills finance, financial reporting, budgets and programs MTEF

d

Researcher's Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Answer "d" in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- Non-financial data are presented for all programs.
 - Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
 - Non-financial data are presented for programs representing less than two-thirds of expenditure.
 - No non-financial data are presented.
 - Not applicable/other (please comment).

Citation:

Comment:

It is mentioned in the MTEF and from 2008 an annex of the finance law will be devoted exclusively to these data

Researcher's Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Answer "d" in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d." The Executive's budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.

d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These indicators are in the MTEF and the integrated management of public finances</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The place is the MTEF</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is located in the explanatory memorandum to the Finance Act and the MTEF</p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Answer “d” in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” The Executive’s budget proposal is not publicly available according to the criteria indicated by the OBI methodology whereby a document is considered available to the public if any and every citizen is able to obtain it upon request.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?

- a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

This information can be found in the General Tax Code and the laws of finance. They are also provided during meetings details of study days

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

In effect, it is possible to have access to this information acquiring the general taxes code available in Internet (as for example on the website <http://www.droit-afrique.com/index.php/content/view/99/211/#4>). The website http://www1.adie.sn/finances/espace_secteur_prive.php?idarticle=805&id=10&smnu=193&file=Archives should also provide information. However, during our investigation (Wednesday 28th of May), the link was not working

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This is done in the part of the Finance Act of revenue</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “e.” We have only the notes published by the National Statistics and Demography Agency (ex Statistics and Prevision Head Office) which are non available for a non specialist public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Analyses are available next to the ANSD and to the OCDE. These documents deal in part with the analysis of the tax burden even if they do not specifically focus on this subject. Information could be exploited by an external investigator (see for example, http://www.ansd.sn/BDEF_2006DEF_DG.pdf or http://www.oecd.org/dataoecd/33/14/36741806.pdf to mention some of the studies).</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These data can be found on the website of the Ministry of Finance in the part devoted to financing agreements and in the journal echoes Finance</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Indeed, there is information available to the public, through the MEF http://www.finances.gouv.sn/backoffice/pdf/Guide%20sur%20les%20sources%20de%20financement.pdf. However, this information is limited and above all incomplete.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p>Indeed, there is information available to the public, through the MEF http://www.finances.gouv.sn/backoffice/pdf/Guide%20sur%20les%20sources%20de%20financement.pdf. However, this information is limited and above all incomplete.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>c</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See website of the Ministry</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Only the members of the legislature receive the budget and its details</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>d</p>
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<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A budget of citizens as such will not be provided but the PRSP, the strategy for accelerated growth fell within this framework.</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. There is no evidence that a citizens’ budget is produced in Senegal.</p>	<p>d</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the glossary site of the Ministry of Finance http://www.finances.gouv.sn/espace_secteur_privé.php?smnu=257&id=10&file=Glossaire</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>b</p>
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63. Do citizens have the right *in law* to access government information, including budget information?

- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
- b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
- c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
- d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
- e. Not applicable/other (please comment).

Citation:

Art. 14. DDHC-1789 which refers to the Senegalese constitution-All citizens have the right to see, by themselves or by their representatives, the necessity of the public contribution of the voluntary consent to monitor employment.

Comment:

It is a constitutionally enshrined right to Senegal. It is implemented with the creation of sites for the government and for each ministry or institution

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

The legal texts are not known and the habit is not that to encourage asking for the Executive's accountability.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b. or c."

Access to information is a citizens right. Article 8 of the Senegal Constitution guarantees the freedom of expression and the right to information access: "Everyone has the right to express and diffuse freely its opinions by the speech, the nib and the image. Everyone has the right to learn without restriction from the sources available to everyone. These rights find their limits and in the prescriptions of the laws and regulations, as in the respect of others honor." The problem is rather link to the availability for the public of information related to the budget. According to the constitution, it is a right but in the practice this access could be very limited

IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries

C

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are in the budget fascicles available even in the National Assembly. Very detailed information can be found on the website of the Ministry of Finance and also on demand generally can be access to certain information</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” It may be possible to go to the Assembly to have the fascicle, but the disaggregation mentioned in this question cannot be found directly on the Ministry’s website. You have to ask for an access to the date (http://www.finances.gouv.sn/edi.php). I made the request on Internet, and 5 days later I had no response yet.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>d</p>
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65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

In the budget fascicles, on the site of the Ministry of Finance and upon request. In the budget fascicles, on the site of the Ministry of Finance and upon request

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

The Ministry's website does not provide directly the information mentioned in the question. You have to ask for an access to the data (<http://www.finances.gouv.sn/edi.php>). I made the request on Internet, and 5 days later I had no response yet. In this document: <http://www.droit-afrique.com/images/textes/Senegal/Senegal%20-%20LF%202008.pdf>, there is some information concerning the finance law for 2008 but nothing really disaggregated, For 2007, I found this very complete document on Internet, but non in financial terms:

<http://www.droit-afrique.com/images/textes/Senegal/Senegal%20-%20LF%202007.pdf>.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries

d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Those dates are legally enshrined</p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p>In the constitution, it is written : Article 68 The legislature votes the finance laws projects in the conditions established by an organic law. The finance law project of the year, which includes the budget, is registered in the National Assembly's Office, the opening day of the agreed session at the latest.</p> <p>The legislature has sixty days as a maximum to vote the finance laws projects. If, in a case of force majeure, the President of the Republic could not register the project in an appropriate time so that the Government can have, before the end of the agreed session, the according delay, the session is immediately prorogated until the adoption of the finance law.</p> <p>If the finance law project has not been definitely voted at the end of the sixty days delay, it comes into force by decree, considering the amendments voted by the National Assembly or by the Senate and approved by the President of the Republic. If considering this procedure, the finance law of the year could not come into force before the beginning of the budget year, the President of the Republic is authorized to extend by decree the voted services.</p> <p>The Chambers of Accounts assists the President of the Republic, the Government and the Parliament in monitoring the finance laws execution.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d." Although the Constitution and the "Loi 2001-09 du 15 octobre 2001 portant loi organique relative aux lois de finances" (http://www.finances.gouv.sn/backoffice/pdf/Loi%20portant%20loi%20organique%20relative%20aux%20lois%20de%20finances.pdf) mention that the budget proposal shall be submitted to the Legislature no later than the day established for the opening of the discussion session, there is not reference to whether and when the date of release of known to the public.</p>	d

<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <ol style="list-style-type: none"> a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is a circular, and therefore an internal document which determines.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Because it is packing dates that the entire budget procedure whose failure can result in dire consequences</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because the timetable is not release to the public.</p>	d

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Effective during the guidance budget debates, and even for the vote of the finance bill where amendments can be made but if certain conditions are met</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Members of the legislature are not consulted, at any moment.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” I have not found any information concerning consultations to members of the legislature.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> PRSP has been prepared through a participatory process which has pushed very possible to directly interview people and to involve civil society</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” I have not found neither documents concerning consultation to the public. The PRSP is indeed a document elaborated by the government on the basis of surveys date. These data for households and individuals do not concern directly the government budget. From this information about households/individuals, the government makes some recommendations to reduce poverty and disparities</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. The Poverty Reduction Strategy Paper is not considered a budget document, and evidence was not found of the executive consulting with the public in determining its budget priorities.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is presented in April of each year. But for 2007 and 2008 are noted delays because of the elections and many reshuffles. For 2007, the report is presented to the National Assembly in August 2006 the 1E. In all cases it is the subject of a public debate transmitted on television during the guidance budget debates</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The pre-budget statement is not available to the public. Response « d » is in accordance to the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because the pre-budget statement is not available to the public, according to the criteria indicated in the OBI methodology.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “e.” Response “d” is in accordance to the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>..</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because the pre-budget statement is not available to the public, according to the criteria indicated in the OBI methodology.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance to the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” because the pre-budget statement is not available to the public, according to the criteria indicated in the OBI methodology.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Under sections 63 and 68 of the Senegalese constitution, the budget session opens necessarily in the first half of October. Finance bill this year, which includes the budget is tabled on the Bureau of the National Assembly, no later than the opening day of this session.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only Plenary sessions are open to the public; executive publicly explained and answered questions from parliamentarians</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” However, it is unclear if there are debates between the executive and the public if we refer to Article 66 of the Constitution: Parliament’s hearings are public. The session in camera is pronounced only exceptionally and for a limited length. The full report of the debates and the parliamentary documents are released in the debates journal of the official journal.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> At the executive publicly explained and answered questions from parliamentarians</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> However, the plenary session will be public. It can hold public hearings on the budgets of ministries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Reports of the Finance Committee are presented in Plenary sessions, open to the public and broadcast</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” As said previously (article 66 of the constitution), all debates are reported in the official journal. Information is detailed and available. However, the titles are not very explicit which complicates the task when you look for a particular report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a,” to maintain consistency with the criteria used to select answers across countries.</p>	a
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The budgets of the ministries concerned are in the Finance Act and the ministers concerned are heard in both commissions that Plenary sessions</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Very little information on secret questions can be found in the documents available on Internet.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used to select answers across countries.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?
- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
 - b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
 - c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
 - d. No, the legislature does not have any authority *in law* to amend the budget.
 - e. Not applicable/other (please comment).

Citation:

Article 42 Organic Law on the finance laws:

No additional article, no amendment to a budget bill can be proposed by the National Assembly, unless it tends to eliminate or reduce actual spending, to create or increase a recipe.

Article 82 Senegalese Constitution:

The proposals and amendments made by the deputies are not admissible when their adoption would result, a decrease in public resources, or the creation or aggravation of public office, unless these proposals or amendments are accompanied by proposals for revenue compensation.

Comment:

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

See the organic law N°2001-09 of October 15th 2001, related to the finance laws, article 42.

<http://www.finances.gouv.sn/backoffice/pdf/Loi%20portant%20loi%20organique%20relative%20aux%20lois%20de%20finances.pdf>

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

IBP Comment: IBP editors chose answer, "c" in light of the comments expressed by both the researcher and the peer reviewers.

C

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The expenditures amounts are communicated but not explained.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The main budgetary guidelines are indicated but there is no disaggregation or explanation.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” in light of the comments expressed by both the researcher and the peer reviewers.</p>	c
Executive’s Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” These reports are available at the following website: http://www.finances.gouv.sn/espace_secteur_privé.php?idarticle=1673&id=10&smnu=193&file=Documents%20divers%201</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” All expenditures seem to be covered. However, we can regret the fact that they are much disaggregated and that it is difficult to find the tracks of a particular program.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries. There are only aggregate totals.</p>	<p>c</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” Expenditures are not organized by administrative unit: there are only aggregate totals.</p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d”</p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” There is no information on revenue collections in the in-year reports.</p>	d

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” There is no information on revenue collections in the in-year reports</p>	d
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” There is no information on revenue collections in the in-year reports</p>	d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The status of the loan on the financial market is periodically published in the newspaper "The Sun" which costs - o, § 5 (200fCFA) and is sold throughout the country</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” The newspaper Le Soleil (« the sun ») cannot be considered as an in-year report. Besides, the information – if it is really available in this newspaper – is not available abroad. I have made a rapid investigation and I could not find the information.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See reports from the Agency for Statistics and Demography</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>d</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are even immediately, at most, in most cases, 10 days after</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>c</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Unless there is a supplementary budget</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> The appropriate response to this question is “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. There is no correlation between the supplementary budget and the release of a mid-year review: the two documents are distinct and independent. The existence of the supplementary budget does not imply the drafting of the mid-year review: they serve different purposes. The mid-year review is not available to the public: however, on the basis of the information gathered, it has not been possible to check whether it is produced or not.</p>	<p>d</p>
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93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

When there is a supplementary budget

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Response "d" is in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. There is no correlation between the supplementary budget and the release of a mid-year review: the two documents are distinct and independent. The existence of the supplementary budget does not imply the drafting of the mid-year review: they serve different purposes. The mid-year review is not available to the public: however, on the basis of the information gathered, it has not been possible to check whether it is produced or not.

d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the finance laws amendment</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d.” Mid-year review is not available to the public.</p>	<p>d</p>
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95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

See the finance laws amendment

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Response "d" is in accordance with the recommendation pp20 of the *Guide to the Open Budget Questionnaire*.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer, "d."
Mid-year review is available to the public.

d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Article 15 of the Organic Law on Finance Law: The transfer alter the determination of the department responsible for enforcing the spending without changing the nature of the latter. They are allowed by decision of the Minister of Finance. Transfers to change the nature of the expenditure required by the Budget Act. They are authorized by a decree issued on the report of the Minister of Finance, subject to intervene within the same budget of a single ministry or institution and to be kept within a tenth of the Endowment intéréssés. Each chapter may be authorized by a decision of the Minister of Finance, subject to intervene within the same chapter or in the same article.</p> <p><u>Comment:</u> In this case, the term was not appropriate funds to Senegal, is the one used budgetary</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p>	<p>d</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Comment:

Examples are tracked by the reports of inspection bodies or reported by the press.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: A more appropriate response to this question would be "c."

Relegated competitors have often complained but could not prove the fraud.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Books (<http://www.socialisme-republiquesn.org/gabegie/pres-de-2.477-milliards-de-francs-detournes-de-mars-2000-a-fevrier-2007.html>), articles (<http://www.socialisme-republiquesn.org/images/pdf/budget2007dusenegal.pdf>, as well as <http://www.socialisme-republiquesn.org/gabegie/co-t-et-surco-t-de-l-embellissement-de-dakar-les-chiffres-caches-de-l-anoci.html>), website (<http://www.socialisme-republiquesn.org/>) they all call some government activities/functioning into question

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.

C

98. When does the legislature typically approve supplemental budgets?

- a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
- b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
- c. Not applicable/other (please comment).

Citation:

Article 12 of the Organic Law on the finance laws:

Unless special arrangements for a commitment in advance on the credits of the following year, spending on limiting credits can be initiated and arranged only within the limits of appropriations; they can be amended only by an act of Finance as provided for in Articles 15, 18, 22 and 26 of this Act;

(1 ° /)...

.2 ° / in an emergency, if it is established, on the report of the Minister of Finance that the financial balance foreseen in the last Finance Act is not affected, additional money can be opened by decrees 'advances. The ratification of these credits is requested to the National Assembly in the next finance law;

3 ° / in the case, both emergency and urgent need of national interest, additional appropriations can be opened by advances decrees of the Council of Ministers. A finance bill on the ratification of this money is deposited immediately if the National Assembly is in session or in the case at the opening of the next session.

a

Comment:

1e: the principle is that the budget supplements are approved before the funds are spent.

2 °: there are opportunities for supplements should be performed prior approval

3 °: Executive proposes very often bills finance amendment. The principle is enshrined.

The second part of the answer (a) is not applicable

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with response "a."

The twelfth article of the Organic Law 2001-09 supports response "a." However, it is important to see how mentioned exceptions in this article and articles 15, 18, 22 and 26 are used in the reality. It is also important to see that these articles are difficult to understand for a non literate to the law and finance law in particular.

99. In most years, how large are supplemental budget requests relative to the size of the original budget?
- Supplemental budgets are generally equal to 2 percent or less of the original budget.
 - Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
 - Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
 - Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
 - Not applicable/other (please comment).

Citation:

Comment:

Difficult to assess for the diversity of legal techniques used

Researcher's Response to this Question was "e."

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

This information is rarely available.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

I cannot think that Senegal never asked for a budgetary supplement. We think that information is just not available to the public.

IBP Comment: IBP editors chose answer "d." The comment provided by the researcher does not imply that there is no supplementary budget, but that information in regards to supplemental budgets is not publicly available or cannot be assessed.

There is evidence that a supplementary budget was submitted to the Legislature in September 2007 (IMF, Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding, October 3, 2007

<http://www.imf.org/external/np/loi/2007/sen/100307.pdf> – Citation: "a 2007 Supplementary Budget Law (LFR) was submitted to the National Assembly in September 2007..."

Moreover the supplementary budget 2007 is mentioned in other sources (le Soleil:

http://www.lesoleil.sn/article.php3?id_article=30302; Sudonline:

<http://www.sudonline.sn/spip.php?article10340>).

d

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” In the loi de finances rectificative (supplemental budget).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a” Toujours par rapport à l’article 12 de la Loi Organique. Toutefois, la même mise en garde quand à son interprétation des exceptions mentionnée à la question 98 s’applique aussi à cette question.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Response « d » is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	<p>d</p>
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<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Response “d” is in accordance with the recommendation pp 20 of the <i>Guide to the Open Budget Questionnaire</i>.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The year-end report is not available to the public.</p>	d
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The audit report takes a long time being published because the Chamber of Accounts has really insufficient staff and budget. For illustration, we based on the audit report 2004 to answer the questions.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p>	d
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	d

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." The audit report of the Chambers of Accounts does not include an executive summary. But, there is on the website a second document which is a detailed summary of the mentioned document in the first part of this questionnaire: http://www.courdescomptes.sn/publications/resmuerp2004.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> He was appointed by the Head of State and is revoked after notice of the high council of court</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The nominations in the Chambers of Accounts depend on the executive.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The judiciary is independent from the legislature and the executive. It is exercised by the Constitutional Council, the State Council, the Final Court of Appeal, the Chambers of Accounts and the Courts and Tribunals (Article 88 of the Senegal Constitution). Except in case of flagrant offence, the members of the State Council, of the Final Court of Appeal and of the Chambers of Accounts can be sued, arrested, detained or punished on criminal matter only in the conditions established by the organic law including the magistrates’ status (Article 93 of the Constitution).</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with peer reviewer two’s observations.</p>	a
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” I have not found anything in the fundamental texts of the Chambers of Accounts (http://www.courdescomptes.sn/textes/index.htm) which could indicate that the Chambers had no full discretion to audit public expenditures. In the practice, things may be different</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to keep consistency with the criteria used for selecting answers across countries From the legislation regarding the Senegalese SAI there is no evidence that, <i>in law</i>, the SAI cannot undertake those audits it may wish to.</p>	a
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b or d.” The government of Senegal finances the Chambers of Accounts. However, the information related to the consistent or inconsistent level of the amount is not available, what explains my uncertainty concerning the answer at this question.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i></p>	d
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i></p>	<p>d</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is a report on all sectors</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i></p>	d
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Additional Researcher Comments:

Je ne me retrouve pas dans les réponses que vous avez rectifiées. Ce sont des rectifications qui ne cadrent pas avec les réalités. Certes vous les avez surtout faites sur la base de votre guide qui à mon avis ne permettrait pas toujours de répondre adéquatement au questionnaire.

Je fais deux séries de remarques spécifiques.

Première série de remarques :

Pour les tableaux pratiquement pour toutes les rubriques vous mettez « not available » ; cela est très contestable.

Si le projet de loi de finances n'est donné qu'aux parlementaires, cela ne veut nullement dire qu'il n'est pas accessible au public. Dès sa mise à la disposition du parlement sénégalais, le document est accessible à tous ceux qui veulent le consulter et même largement commenté par la presse. Et aucun texte n'interdit l'accessibilité à ce stade. D'ailleurs, à la session plénière pour chaque ministère, les données du budget sont lues publiquement dans l'hémicycle devant un public composé de parlementaires et de simples citoyens qui viennent assister aux débats et de journalistes. Cette séance est même transmise à la télévision. Par conséquent, toutes ces modalités valent mise à la disposition des citoyens du projet de loi de finances ou des informations qu'il contient.

Par ailleurs, ce n'est pas aussi parce qu'un document n'est pas diffusé sur le net qu'il n'est pas accessible. Internet n'est pas à la portée de tous, de plus ce n'est qu'un instrument de diffusion parmi tant d'autres.

Deuxième série de remarques

Élément considéré : Deuxième section : la proposition budgétaire de l'exécutif- question 1.

Question 1 : le budget de l'exécutif ou d'autres documents annexes présentent-ils des dépenses pour l'année budgétaire qui sont classées par unité administrative (c'est-à-dire par ministère, département ou organisme) ?

C'est une question liée à la lisibilité, à l'affectation des crédits, à la spécialité des crédits et non à la mise à la disposition des citoyens du projet de budget.

I- Pour répondre à cette question il faut se référer :

1) à la loi organique du 15 octobre 2001 relative aux lois de finances en ses articles :

Article 9 :

Les crédits ouverts par les lois de finances sont affectés à un service ou à un ensemble de services. Ils sont spécialisés par chapitre, groupant les dépenses selon leur nature ou leur destination.

Article 32 :

Le projet de la loi de finances de l'année comprend deux parties distinctes :

Dans la seconde partie, le projet de loi de finances de l'année fixe pour le budget général le montant global des crédits applicables aux services votés et arrête les dépenses applicables aux autorisations nouvelles par titre et par ministère ; il autorise, en distinguant les services votés des opérations nouvelles, les opérations des budgets annexes et les opérations des comptes spéciaux du Trésor par catégorie de comptes spéciaux et éventuellement par titre ; il regroupe l'ensemble des autorisations de programme assorties de leur échéancier ; il énonce enfin les dispositions diverses prévues aux articles 1, 2 et 3 de la présente loi organique, en distinguant celles de ces dispositions qui ont un caractère annuel de celles qui ont un caractère permanent.

2) à la loi de finances 2007 en son annexe III à partir de la page 30.

Compte tenu de tout cela la réponse ne peut être que le (a)

II- La présentation par unité administrative n'a pas commencé avec la loi organique du 15 octobre 2001 ; aussi loin que l'on remonte dans le temps, les dépenses dans les lois de finances ont toujours été présentées à la fois en unité administrative, économique et fonctionnelle, même sous la loi 75- 64 du 28 juin 1975. par conséquent, ce n'est pas parce que le projet de budget n'est pas publié que ces classifications n'existent pas dans nos documents financiers.

III- Dans votre guide, à la page 20, il est relevé ceci : « si un document n'est pas accessible au public, alors toutes les questions concernant ce document doivent avoir « d » pour réponse. Par exemple, si la proposition budgétaire de l'exécutif n'est pas mise à la disposition du public après qu'elle a été présentée au corps législatif, et est accessible seulement après que le corps législatif a adopté le budget, alors toutes les questions 1-55 doivent avoir « d » pour réponse. De la même manière, si une révision semestrielle n'est pas mise à la disposition du public, alors toutes les questions 93-96 doivent avoir « d » pour réponse. » Ce postulat que vous retenez ne me paraît pas adéquat pour juger ou qualifier un document financier, ses annexes, aspects ou qualités.

ENGLISH TRANSLATION

I do not agree with the answers which you have modified. They are corrections do not represent the reality.

Surely you have mostly made them on the basis of your guide, which in my opinion would not always allow to answer the questionnaire adequately. I make two series of specific remarks.

First series of remarks

In the tables you put “not available” practically for all the documents: that is very contestable.

If the executive's budget proposal is given only to the members of Parliament, by no means this is to say that it is not accessible to the public. Given its availability to the Senegalese Parliament, the document is accessible to all those which want to consult it and is even largely commented on by the press.

And there is no text that prohibits the accessibility at this stage.

Moreover, in the plenary session for each ministry, the budget data are read publicly in the hemicycle in front of a public made up of members of Parliament and ordinary citizens who come to attend the debates, and journalists. This meeting is even transmitted on television. Consequently, all these methods are worth in assessing the availability to the citizens of the executive's budget proposal or of the information contained therein.

In addition, it is not also because a document is not diffused on the internet, that it is not accessible. Internet is not accessible by everyone; moreover it is only one instrument of diffusion among so many others.

Second series of remarks

Element considered: the second section of the questionnaire: the executive's budget proposal, Question 1.

Question 1: Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

This question refers to the readability, the assignment of the appropriations, the specificity of the appropriations, and not with the availability of the draft budget to the citizens.

I- To answer this question it is necessary to refer to: 1) the organic law of October 15, 2001 relating to the finance laws – in particular the following articles:

Article9:

The open accounts by the finance laws are assigned to a service or a whole of services. They are specialized by chapter, grouping the expenditure according to their nature or their destination.

Article 32: The executive's budget proposal for the year includes two distinct parts:

In the second part, the budget proposal for the year sets, for the general budget, the global amount of the appropriations applicable to the voted services and stops the expenditure applicable to the new authorizations by title and ministry; it authorizes, by distinguishing the existing services from the new operations, the operations of the additional budgets and the operations of the separate accounts of the Treasury by category of separate accounts and possibly by title; it groups together the program authorizations sorted by their bill book; finally it states the various provisions envisaged in articles 1,2 and 3 of this organic law, by distinguishing, among them, those which are annual from those which are permanent.

2) Finance law 2007 in its appendix III starting from page 30.

Taking into account all the above mentioned, the only possible answer is (A)

II The presentation per administrative unit did not start with the organic law of October 15, 2001.as far as we can get in time, expenditures in the finance laws were always presented at the same time in administrative, economic and functional classification, even under law 75 - 64 of June 28, 1975. Consequently, it is not because the draft budget is not published that these classifications do not exist in our financial documents.

III In your guide, on page 20, it is mentioned this: "if a document is not accessible to the public, then all the questions relating to this document must have "D" for answer. For example, if the executive's budget proposal is not available to the public after it was presented to the legislative body, and is accessible only after the legislative body adopted the budget, then all questions 1-55 must have "D" for answer. Same manner, if a mid-year review is not available to the public, then all questions 93-96 must have "D" for answer." This postulate that you retain does not appear adequate me to judge or qualify a financial document, its appendices, aspects or qualities.

IBP Response

The *Guide to the Open Budget Questionnaire* is the fundamental instrument that IBP used: the criteria we used to evaluate all answers for all 85 countries included in the Survey are indicated therein.

And it is exactly for on the basis of the definition of "public availability" indicated in the Guide that we have chosen to respond "d" to all questions related to the Executive's Budget Proposal and other documents: we decided to do so after having received the reports of the two anonymous peer reviewers who tried to obtain the documents but with no success

The researcher does not agree with the definition of "public availability" of documents as specified in the Guide: but this is exactly the same definition that we use to evaluate all 85 countries. For the purposes of evaluating access to information it does not matter how comprehensive a document is: if a document is not available to the public, then all the answers must be answered "d", even if the document is very detailed and the expenditures are classified by administrative, functional and economic classification. Legal provisions do not explain what happens in practice, and our Survey evaluates whether in practice any and every citizen can get hold of a budget document.

**Definition of Publicly Available, as indicated in the Guide to the Open Budget Questionnaire:
criteria applied to all 85 countries included in the Survey.**

We define publicly available information as that information which any and all citizens might be able to obtain through a request to the public authority issuing the document. This means that:

- Documents made available on the Internet (even if they are only available on the Internet) should be considered as publicly available for purposes of responding to the questionnaire.*
- A document that is available only through subscription to a specialized bulletin or publication issued by the executive should be considered as not available to the public, unless this bulletin is easily assessable to the general public either free of charge, through the payment of a minimal subscription fee, or through sources such as public libraries.*
- If a document is not available from the authority that issues the document it should not be considered as publicly available. For example, if it is not possible to obtain an audit report from the Supreme Audit Institution, but it may be available upon request to a legislator, then the document should be considered as not publicly available. Similarly, documents that the executive provides to the legislature, but which are not available to the general public through a request to the executive, should be considered as not available to the public.*
- A document must be available to any and all members of the general public who requests it to be considered as publicly available for the purposes of this study. A document that is available to only certain individuals or members of the public, while it is refused to others who request it, should not be considered as meeting the conditions for a publicly available document. For example, in some countries only those who maintain friendly relations with government officials may obtain documents, while requests by general citizens or selected civil society organizations are refused. If this is the case in your country, the documents may not be considered as available to the public. Please consider conducting a test as described below to gather evidence of the denial or refusals of requests for budget documents.*

According to this definition, if only one person, directly requesting the document, is denied access to the document from the source that produced that document, then this document cannot be considered available. This is why the responses chosen by the IBP are coherent with the methodology.