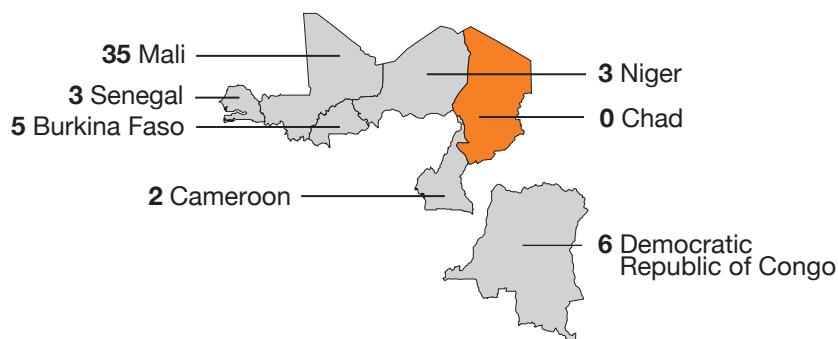
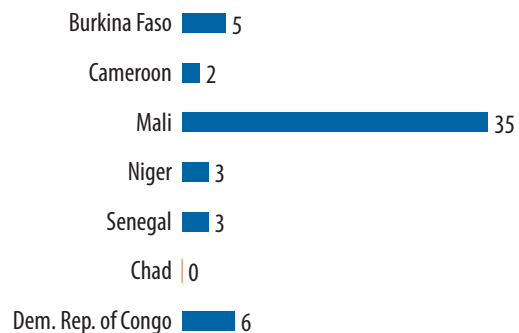




**Overall score: 0** (Out of 100) Provides scant information to the public in its budget documents during the year.

### How Does Chad Compare to Its Neighbors?



## Key Findings

### Information in Public Budget Documents

The Open Budget Index (OBI) 2010 evaluates the quantity and type of information that governments make available to the public in the eight key budget documents that should be issued during the budget year. Chad's score on the OBI 2010 shows that the government provides the public with scant information on the central government's budget and financial activities during the course of the budget year. This makes it extremely difficult for citizens to hold government accountable for its management of the public's money.

### Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Not Produced
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	D	Published
Citizens Budget	E	Not Produced
In-Year Reports	E	Not Produced
Mid-Year Review	E	Not Produced
Year-End Report	E	Not Produced
Audit Report	E	Not Produced

\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents the ways the government plans to raise revenues through taxes, fees, and other mechanisms and spend these monies to support its priorities, including the fight against poverty in the context of the MDGs, thus transforming policy goals into action. In Chad, the budget proposal is not published before its adoption by the legislature.

A **Pre-Budget Statement** provides information that links government policies and budgets. This statement should be published before the Executive's Budget Proposal and typically sets forth the broad parameters that will define the government's forthcoming budget. This document is an important instrument of participation by citizens and opinion leaders in public debates regarding the management of public policies. Chad does not produce a Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. It is the starting point of any effort to monitor the execution of the budget. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. Chad publishes an Enacted Budget but it is far from comprehensive.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans for raising revenues and spending public funds. Chad does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. The primary objective of publishing In-Year Reports is to provide a periodic measure of the trends in actual revenues and expenditures, which allows for comparisons with the budget figures and subsequent adjustments. Chad does not produce In-Year Reports.

A **Mid-Year Review** provides an overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows a government's fiscal performance to be assessed against the plan laid out in the original budget. It allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the year. Chad does not produce a Mid-Year Review.

A **Year-End Report** contains information comparing the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers' discussions on tax policies and debt requirements, as well as on priorities for major expenditures in upcoming budget years. Further, information contained in this report can assist individual ministries and the public in identifying shortcomings in existing policies and programs and can be used to influence future directions. Chad does not produce a Year-End Report.

## OPEN BUDGET SURVEY 2010

### Chad

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

Dr. Antoine Doudjidingao  
Dr. Gilbert Maoundonodji  
Groupe de Recherches  
Alternatives et de Monitoring du  
Projet Pétrole Tchad-Cameroun  
(GRAMP/TC)  
BP: 4021, N'Djaména (Tchad)  
doudjiantoine@yahoo.fr  
gilmagil@yahoo.ca  
gramptc@intnet.td

An **Audit Report** is an independent evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent monies in line with the authorized budget and whether the government's accounts of its revenues and expenses are accurate and provide a reliable picture of the fiscal situation. The Audit Report also provides information on any problems identified by the auditors in the management of public funds during the budget year. Chad does not produce an Audit Report.

### *Public Participation and Institutions of Accountability*

Beyond improving access to key budget documents, there are other ways in which Chad's budget process could be made more open. This includes ensuring the existence of a strong legislature and supreme audit institution (SAI) and providing greater opportunities for the public to participate in the budget process.

#### **Are oversight bodies effective in their budget role?**

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak; 34-66 is moderate; and 67-100 is strong.

According to the Open Budget Survey 2010, Chad has a weak legislature because it does not:

1. have full powers to amend the Executive Budget Proposal at the start of the year;
2. have full powers to approve any amendments made to the budget over the course of the fiscal year;
3. have sufficient time to discuss and approve a budget; and
4. hold open budget discussions at which the public can testify.

According to the Open Budget Survey 2010, Chad has a weak SAI because it does not: have sufficient independence from the executive, and the executive can remove the head of the SAI at will;

1. have sufficient resources to meaningfully exercise its mandate;
2. issue regular and timely Audit Reports on the final expenditures of national departments;
3. have proper channels of communication with the public; and
4. have adequate reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.

### *Recommendations*

#### **Chad should:**

- publish the Executive's Budget Proposal, Audit Report, and In-Year Reports on government websites regularly and in a timely fashion;
- multiply opportunities for all interested groups to attend and testify at legislative hearings on the budget; and
- strengthen the role of the legislature and the SAI in the budget process