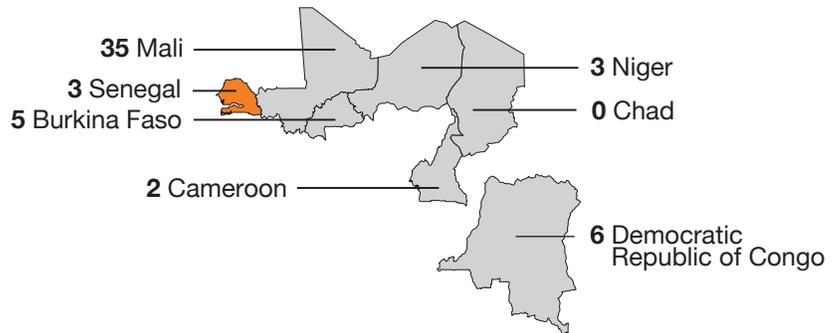
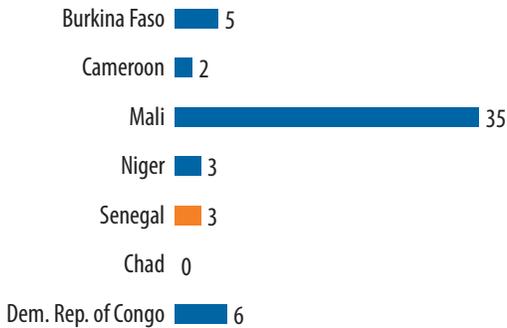




Overall score: **3**
(Out of 100)

Provides scant information to the public in its budget documents during the year.

How Does Senegal Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Senegal's OBI 2010 score is 3 out of 100, which indicates that the government provides the public with scant information on the central government's budget and financial activities assessed by the survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

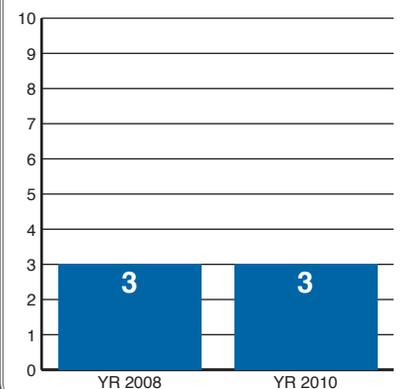
Senegal's score is significantly lower than that of neighboring Mali (35) and the worldwide average (42).

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

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

OBI Scores Over Two Surveys



* 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 how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Senegal, the budget proposal is produced, but it is not made public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. In Senegal, a Pre-Budget Statement is produced but not made public.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Senegal publishes an Enacted Budget but it is far from adequate. For instance, it does not present the approved budget for all programs.

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. Senegal does not produce a Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the enacted budget figures and thus can facilitate adjustments. Senegal produces In-Year Reports but they are far from comprehensive. They report on less than two-thirds of actual expenditure.

A **Mid-Year Review** provides a comprehensive 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 the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. Senegal does not publish a Mid-Year Review; such a document is produced for internal use only.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. Senegal produces a Year-End Report which is not made public.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Senegal publishes an Audit Report more than 12 months after the end of the reporting period and it has serious deficiencies. Audits of extra-budgetary funds are not released to the public. There are no reports on actions taken by the executive to address audit recommendations.

OPEN BUDGET SURVEY 2010

Senegal

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:

Ousmane Dia
Université de Dakar
Cité des enseignants du supérieur
Fenêtre mermoz, Appt C4 2 10
Dakar-Sénégal
00221 77 569 51 23
ousdiaucad@yahoo.fr

Public Participation and Institutions of Accountability

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Senegal's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, and providing greater opportunities for public engagement 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 as moderate, and 67-100 as strong.

According to the Open Budget Survey 2010, budget oversight provided by Senegal's legislature is weak because the legislature does not:

1. exercise, in practice, its constitutional power to amend the Executive Budget Proposal at the start of the year; and
2. hold open budget discussions in which the public can testify.

According to the Open Budget Survey 2010, budget oversight provided by Senegal's SAI is weak due to the following reasons:

1. the SAI lacks sufficient resources to meaningfully exercise its mandate;
2. it does not issue timely Audit Reports on the final expenditures of national departments;
3. it does not have proper channels of communication with the public;
4. it does not have adequately reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action; and
5. legislative scrutiny of audits is inadequate.

Recommendations

Senegal should:

- publish the Executive's Budget Proposal, Pre-Budget Statement, Mid-Year Review and Year-End Report on the government's website;
- improve the comprehensiveness of the Enacted Budget, In-Year Reports, and Audit Report;
- produce and publish a Citizens Budget;
- provide opportunities for the public to attend and testify at legislative hearings on the budget; and
- increase the powers of the legislature and SAI to provide more comprehensive oversight of the execution of the budget.