



Overall score: **3%**

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

Highlights

Information in Public Documents

Senegal's score on the Open Budget Index 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 very difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Senegal, the proposal is not made available to the public prior to legislative approval, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is difficult to track spending, revenue collection and borrowing during the year. Senegal publishes its in-year reports, but they do not include any information on revenue collections. In addition, a mid-year report is not published. Publishing this document could strengthen public accountability by providing a more comprehensive update on how the budget is being implemented during the year.

It is also difficult to assess budget performance in Senegal once the budget year is over. A year-end report is not made public, preventing comparisons between what was budgeted and what was actually spent and collected. Also, there is a significant delay in the release of the audit report, and no information is provided on whether the audit report's recommendations are successfully implemented.

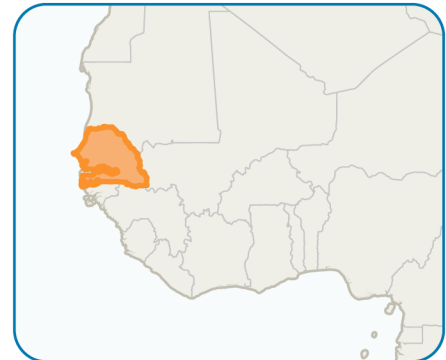
Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited, despite the fact that Senegal has codified the right to access government information into law, through the Constitution.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Senegal's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. Plenary sessions of Parliament are open to the public, but citizens do not have an opportunity to participate in hearings on the budget.

The independence of Senegal's Supreme Audit Institution is somewhat limited. Although the SAI has discretion in law to decide which audits to undertake, it does not have a budget sufficient to fulfill its mandate. Furthermore, audit reports are not routinely scrutinized by the legislature.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input type="radio"/> No
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input type="radio"/> No
Audit Report	<input checked="" type="radio"/> Yes

Open Budget Index 2008



Senegal

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

