

Open Budget Survey 2017

Questionnaire

Senegal

January 2018

COUNTRY QUESTIONNAIRE: SENEGAL

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: AF 2017

Sources: Document de Programmation Budgétaire et Economique Pluriannuel (DPBEP) 2017 - 2019. Site web <http://www.dgf.finances.gouv.sn> (<http://www.dgf.finances.gouv.sn>)

Comments: Researcher: Le DPBEP sert de document de base au débat d'orientation budgétaire (DOB) organisé à l'Assemblée nationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php)
http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Comments: Researcher: Le DPBEP 2017-2019

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le DPBEP 2017-2019 est mis à la disposition du public moins de deux mois avant le début de l'année budgétaire 2017.

Government Reviewer

Opinion: Agree

IBP comment: The DPBED was published on the website on August 3rd, 2016. Response 'a' applies. See question PBS-3a.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 3 August 2016

Sources: Conformément au Code de transparence des finances publiques du Sénégal et à la Directive de l'UEMOA, l'Exécutif produit un document de programmation pluriannuel. Format électronique joint Version scannée jointe Site web <http://www.dgf.finances.gouv.sn>

(<http://www.dgf.finances.gouv.sn>) http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php)

Comments: Researcher: Les DPBEP de 2015 - 2017, 2016 - 2018 et 2017 - 2019 ont été publiés.

Peer Reviewer

Opinion: Disagree

Suggested answer: Le DPBEP 2017 - 2019 a été publié le 29 août 2016

Comments: Le chercheur n'a pas donné la bonne date.

Government Reviewer

Opinion: Agree with Comments

Comments: La date de publication est bien antérieure à celle du 29 11 2016. Le document a été exactement publié le 18 août 2016.

IBP comment: We checked the date again and the DPBEP 2017-2019 was published on August 3rd, 2016. Checked with javascript code (`javascript:alert(document.lastModified)`) at the following link: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf) The date was corrected.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site du Ministère de l'Economie, des Finances et du Plan permet de détecter les documents publiés.

Sources: Format électronique joint Version scannée jointe Site web <http://www.dgf.finances.gouv.sn> (<http://www.dgf.finances.gouv.sn>) <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)...

Comments: Researcher: Par ailleurs, je continue d'utiliser le Tracker pour lister tous les documents budgétaires publiés par l'Exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Comments: Researcher: Le DPBEP est une programmation de trois ans et réactualisé chaque année. Le document est disponible dans le site du Ministère.

Peer Reviewer

Opinion: Agree with Comments

Comments: Je voulais juste préciser que l'URL du document est le suivant : www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_201...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Government Reviewer

Opinion: Agree

IBP comment: The link was corrected.

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les données numériques contenues dans le DPBEP 2017-2019 ne sont pas disponibles dans un format lisible par machine.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Il faut noter que le document est publié. Seulement, pour des raisons de sécurité le document n'est pas sous format excel. Par conséquent, la réponse est non.

IBP comment: This is correct. Changed from answer 'd' to 'c'.

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Format électronique joint Version scannée jointe Site web <http://www.dgf.finances.gouv.sn> (<http://www.dgf.finances.gouv.sn>)
<http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)...

Comments: Researcher: Le document a été produit et publié dans les délais.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Document de Programmation Budgétaire et Economique Pluriannuel (DPBEP) 2017 - 2019

Sources: Site web <http://www.dgf.finances.gouv.sn> (<http://www.dgf.finances.gouv.sn>) <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)...

Comments: Researcher: Le DPBEP sert de document de base au débat d'orientation budgétaire (DOB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: AF 2017

Sources: La Constitution impose à l'Exécutif de soumettre le Projet de Budget de l'Etat au Parlement (Assemblée nationale). Il s'agit du Projet de Loi de Finances initiale. http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php)

Comments: Researcher: Le Projet de Loi de Finances initiale est adopté par le Conseil des Ministres avant d'être déposé au Parlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 octobre 2016

Sources: Site web http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php)

Comments: Researcher: Le projet de loi de finances est en cours d'adaptation par l'Assemblée Nationale le 14 octobre 2016. Format électronique joint
Version scannée jointe

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Il faut noter qu'à partir du 14 octobre, le processus d'adoption commence. Je dis bien adoption et non adaptation.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: Site web http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php) Le projet de Loi de Finances 2017 est accessible au public depuis le 14 octobre 2017.

Comments: Researcher: Les projets de Loi de Finances sont régulièrement publiés dans le site du Ministère.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: Publié 14 Oct 2016

Sources: Site web <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)...

Comments: Researcher: Format électronique joint Version scannée jointe

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site du Ministère permet de constater tous les documents budgétaires publiés.

Sources: Le décret relatif au calendrier budgétaire indique toutes les dates de publication des documents du processus budgétaire.

Comments: Researcher: Le Tracker permet de consigner tous les documents budgétaires publiés par l'Exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le site permet de consulter les documents budgétaires. Cependant, le décret portant préparation du budget codifie les étapes de de préparation.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Sources: Le Code de transparence du Sénégal oblige l'Exécutif à publier tous les documents relatifs au processus budgétaire.

Comments: Researcher: Le projet de loi de finances a été adopté par le Conseil des Ministres et déposé à l'Assemblée Nationale depuis le 14 octobre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Le Code de transparence et le décret relatif au calendrier budgétaire imposent à l'Exécutif la publication des documents du processus budgétaire.

Comments: Researcher: Format électronique joint Version scannée jointe

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Le document est produit et publié à temps opportun.

Comments: Researcher: Le document est produit et publié à temps opportun.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projet de Loi de Finances 2017

Sources: La Constitution et le décret relatif au processus budgétaire définissent les conditions d'adoption de la Loi de finances.

Comments: Researcher: Le projet de loi de finances a été adopté par le Conseil des Ministres du 07 octobre et déposé à l'Assemblée Nationale le 14 octobre 2016.

Peer Reviewer

Opinion: Disagree

Suggested answer: Projet de loi de finances pour l'année 2017

Comments: il y a une erreur sur le nom exact du document.

Government Reviewer

Opinion: Agree with Comments

Comments: Il convient de lire 13 octobre 2016 au lieu de 13 octobre 2015.

IBP comment: This is correct. Response corrected.

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le budget citoyen existe mais il a été mis en ligne le 16 11 2016.

IBP comment: The Citizen's budget published on November 16th, 2016 refers to the Enacted Budget and not the Executive's Budget Proposal. See EB-8.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: AF 2017

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de soumettre les projets de budget au Parlement pour adoption.

Comments: Researcher: Le projet de loi de finances a été adopté par le Conseil des Ministres du 07 octobre et déposé à l'Assemblée Nationale le 13 octobre 2015.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** AF 2017**Comments:** Le budget adopté utilisé dans cette enquête est celui de l'année fiscale 2017**Government Reviewer****Opinion:** Agree**IBP comment:** This is correct. Response corrected to 2017.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 décembre 2016**Sources:** La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de soumettre les projets de budget au Parlement pour adoption.**Comments:** Researcher: La Loi de Finances Initiale (LFI) 2017 est disponible sur le site de la DGF.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 10 décembre 2016**Comments:** Le chercheur n'a pas donné la bonne date. Voir document sur le lien suivant:www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.p... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf)**Government Reviewer****Opinion:** Agree**IBP comment:** We checked the date again and the Enacted Budget at the following link:http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf) was published on the Ministry's website on December 29th, 2016. Date corrected.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)**Sources:** La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.**Comments:** Researcher: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 29 December 2016

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Publié 08 Jan 2016 Reçu 08 Jan 2016 Format électronique joint Version scannée jointe

Peer Reviewer

Opinion: Disagree

Suggested answer: 27 décembre 2016

Comments: Le chercheur n'a pas donné la bonne date.

Government Reviewer

Opinion: Agree

IBP comment: Date corrected. It was published on the website on 29 December 2016.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site du Ministère permet de détecter tous les documents budgétaires publiés par l'Exécutif.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Les Lois de finances sont toujours publiées par le MEFP depuis plusieurs années.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf)

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le projet de Loi de Finances Initiale (PLFI) 2017 est disponible sur le site de la DGF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Loi n°2016-35 portant loi de finances pour l'année 2017

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFI_201...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFI_2016.pdf) La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le Projet de Loi de Finances Initiale (PLFI) 2017 est disponible sur le site de la DGF.

Peer Reviewer

Opinion: Disagree

Suggested answer: Loi n°2016-35 portant loi de finances pour l'année 2017

Comments: Le chercheur n'a pas donné le nom exact du document.

Government Reviewer

Opinion: Agree

IBP comment: This is correct. The response was corrected.

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: AF 2017

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Depuis 2013, le Ministère de l'Economie, des Finances et du Plan (MEFP) produit et publie des versions simplifiées du budget adopté.

Peer Reviewer

Opinion: Disagree

Suggested answer: AF 2017

Comments: Le budget citoyen est disponible pour l'année fiscale 2017

Government Reviewer

Opinion: Agree

IBP comment: Correct, The response was corrected to FY 2017.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 16 November 2016

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Disagree

Suggested answer: 27 Décembre 2016

Comments: Le chercheur n'a pas donné la bonne date.

Government Reviewer

Opinion: Agree

IBP comment: The document was published on the Ministry's website on November 16th, 2016. Checked with code: javascript:alert(document.lastModified) on the link: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen_2017.pdf) Response corrected.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Une consultation régulière du site du MEFP permet de détecter tous les documents budgétaires publiés.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is

not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen_2017.pdf)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen_2016.pdf)

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Disagree

Suggested answer: www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen_2017.pdf)

www.sunubudget.sn/sites/default/files/documents/budget_citoy...

(http://www.sunubudget.sn/sites/default/files/documents/budget_citoyen_2017/budget_citoyen_2017.pdf)

Comments: Le chercheur n'a pas donné le bon lien internet du document.

Government Reviewer

Opinion: Agree

IBP comment: Link corrected: www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/budget_citoyen_2017.pdf)

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: BUDGET POUR LE CITOYEN 2017

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables.

Peer Reviewer

Opinion: Disagree

Suggested answer: BUDGET POUR LE CITOYEN 2017

Comments: Le chercheur n'a pas donné le titre exact du document.

Government Reviewer

Opinion: Agree

IBP comment: Title corrected

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Le budget citoyen 2017 est la version simplifié du budget adopté 2017.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier des versions simplifiées des documents du processus budgétaire.

Comments: Researcher: Le Ministère a fait beaucoup d'efforts pour publier le Budget citoyen dans des délais raisonnables. Il faut noter que seul le budget approuvé fait l'objet d'une version simplifiée.

Peer Reviewer

Opinion: Disagree

Suggested answer: Le budget citoyen 2017 est la version simplifié du budget adopté 2017.

Comments: Le budget pour le citoyen 2017 se réfère au budget adopté de l'année 2017.

Government Reviewer

Opinion: Agree

IBP comment: This is correct. The response was adjusted.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: AF 2015 et AF 2016

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Il faut noter que le MEFP publie régulièrement des rapports mensuels d'exécution du budget. Cependant, seuls les rapports trimestriels sont considérés dans le cadre de cette enquête.

Peer Reviewer

Opinion: Disagree

Suggested answer: AF 2016

Comments: Les rapports en cours d'année sont disponibles pour l'année fiscale 2016.

Government Reviewer

Opinion: Agree

IBP comment: AF 2015 and AF 2016 is correct. The reserach cut-off date for the OBS os December 31st, 2016 and the Q4 report for FY 2016 was published after that date, due to which Q4 2015 is being taken into consideration.

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/rapports_trimestriels/ra...
(http://www.dgf.finances.gouv.sn/dgf/rapports_trimestriels/rapport_mars_2016.pdf)

Comments: Researcher: Les rapports mensuels et trimestriels d'exécution du budget sont publiés dans les délais. Les trois rapports trimestriels sont publiés. Cependant, les rapports mensuels sont publiés régulièrement.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les rapports en cours d'année sont mis à la disposition du public deux mois après la période couverte.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les rapports sont produits mais non publiés dans le mois suivant la période couverte.

IBP comment: Correct, reports are published within three months of the period covered. Response changed from 'b' to 'c'.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 juin 2016, 11 juillet 2016 et 30 novembre 2016

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. Il faut noter que seuls deux rapports ont été publiés jusqu'à présent.

Comments: Researcher: Le Sénégal produit et publie régulièrement des rapports mensuels et trimestriels d'exécution budgétaire. Trois rapports d'exécution ont été publiés jusqu'à présent.

Peer Reviewer

Opinion: Disagree

Suggested answer: 31 Mai 2016, 31 Octobre 2016 et 31 Novembre 2016

Comments: Le chercheur n'a pas proposé les bonnes dates.

Government Reviewer

Opinion: Agree

IBP comment: Dates corrected. The dates the documents were published on the Ministry's website as pdf documents are as follows;Q1: June 23rd, 2016Q2: July 11th, 2016Q3: November 30th, 2016Checked with javascript code: javascript:alert(document.lastModified)

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site du MEFP permet de voir tous les documents budgétaires publiés. Les documents relatifs au budget sont régulièrement publiés dans le site de la DGF.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le Sénégal produit et publie régulièrement des rapports mensuels et trimestriels d'exécution budgétaire. Tous les documents publiés se trouvent dans le site de la DGF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: http://www.dgf.finances.gouv.sn/dgf/rapport_trimestre.php (http://www.dgf.finances.gouv.sn/dgf/rapport_trimestre.php)

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le Sénégal produit et publie régulièrement des rapports mensuels et trimestriels d'exécution budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. Rapport d'exécution en fin mars 2016 Rapport d'execution en fin juin 2016

Comments: Researcher: Le Sénégal produit et publie régulièrement des rapports mensuels et trimestriels d'exécution budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE PREMIER TRIMESTRE 2016 RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE DEUXIÈME TRIMESTRE 2016 RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE TROISIÈME TRIMESTRE 2016

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. Il faut noter que le rapport d'exécution du troisième trimestre n'est pas encore publié.

Comments: Researcher: Le Sénégal produit et publie régulièrement des rapports mensuels et trimestriels d'exécution budgétaire.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE PREMIER TRIMESTRE 2016 RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE DEUXIÈME TRIMESTRE 2016 RAPPORT TRIMESTRIEL D'EXÉCUTION BUDGÉTAIRE TROISIÈME TRIMESTRE 2016**Comments:** Le chercheur n'a pas proposé les noms de tous les documents disponibles.**Government Reviewer****Opinion:** Agree**IBP comment:** This is correct. The response was adjusted.**IYRs-8:** Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.**Sources:** n / a**Comments:** Researcher: n / a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** AF 2016**Sources:** n / a**Comments:** Researcher: Le Sénégal n'a pas encore produit de revue en milieu d'année. Cependant, le MEFP a publié une première loi de finances rectificative 2016.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**MYR-2:** When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.**Sources:** n / a**Comments:** Researcher: n / a**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** La loi de finances rectificative 2016 est publiée.**Government Reviewer****Opinion:** Agree

IBP comment: We acknowledge that Senegal published an 'Amending Finance Act 2016'. However, it cannot be considered a Mid-Year Review according to the OBS methodology. The criteria for a Mid-Year Review are as follows, as copied from the OBS methodology: "This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year. The MYR should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Revised estimates in the MYR should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments. Issues such as cost increases due to inflation or any unexpected events should be identified and appropriate counter measures should be proposed." The "Loi de Finances Rectificative 2016" cited by the peer reviewer does not fulfill this criteria and can hence not be considered as a Mid-Year Review.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: 29 juillet 2016

Comments: La loi de finances rectificative 2016 est publiée.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: Une consultation régulière du site du Ministère de l'Économie et des Finances.

Comments: Le chercheur n'a pas donné la bonne réponse. La loi de finances rectificative est bel et bien publiée.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf)

Comments: Le lien électronique du document est connu.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les données numériques du document ne sont pas disponibles dans un format lisible par machine. La réponse appropriée à cette question est le critère c.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: La loi de finances rectificative 2016 est produite et mise à la disposition du publique.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: Loi n° 2016-13 portant loi de finances rectificative pour l'année 2016

Comments: La loi de finances rectificative est produite et mise à la disposition du public.

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: AF 2015

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Le rapport provisoire d'exécution de l'année 2015 a été publié.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: c. (33)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: le rapport a été publié au courant du mois de décembre 2016, donc dans les 12 mois après le 31 décembre 2015

IBP comment: This is correct. The Year-End Report was published on the Ministry's website on December 29th, 2016, hence answer 'c' applies.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29 décembre 2016

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Le projet a été publié en décembre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site du MEFP permet de détecter tous les documents budgétaires publiés.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le Tracker a permis de consigner tous les documents budgétaires publiés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.dgf.finances.gouv.sn/dgf/docs_exe/plr_2015.pdf (http://www.dgf.finances.gouv.sn/dgf/docs_exe/plr_2015.pdf)

Sources: tProjet de loi de règlement 2015
Comments: Researcher: Le document a été publié.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n / a

Comments: Researcher: Le document n'est pas disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le document n'a pas été publié mais il le sera.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: le rapport est publié en décembre 2016, donc dans les 12 mois après 31 décembre 2015

IBP comment: This is correct, see YER-2. Response changed from 'a' to 'e'.

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Projet de loi de règlement 2015

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Le projet de Loi de Règlement 2015 est disponible .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: A F 2014

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Le rapport d'audit 2014 est réalisé par la Cour des Comptes. Cependant, le rapport de 2015 n'est pas encore disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. Le rapport d'audit 2015 n'est pas encore disponible.

Comments: Researcher: La Cour des Comptes publie dans son site tous les rapports d'audit réalisés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Le rapport d'audit 2014 a été publié le 29 juin 2016 mais celui de 2015 n'est pas encore disponible.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. Cependant, le rapport d'audit 2015 n'est pas encore disponible.

Comments: Researcher: La Cour des Comptes accompagne son rapport d'audit d'un résumé. Cependant, le rapport d'audit 2015 n'est pas encore disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Une consultation régulière du site de la Cour des Comptes (www.courdescomptes.sn (<http://www.courdescomptes.sn>)).

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: Une consultation régulière du site de la Cour des Comptes (www.courdescomptes.sn (<http://www.courdescomptes.sn>)).

Comments: Le document est produit et mis à la disposition du public.

Government Reviewer

Opinion: Disagree

Suggested answer: Le rapport est produit et mis à la disposition du public.

Comments: Le rapport est bien produit et mis en ligne dans les 18 mois. La mise en ligne a lieu dans le site de la Cour des Comptes.

IBP comment: This is correct. Response adjusted.

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.courdescomptes.sn/administrator/components/com_file...
(http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/RapportPublic2014.pdf)

Sources: Le rapport d'audit de 2014 a été publié.

Comments: Researcher: La Cour des Comptes publie tous ses rapports. Cependant, le rapport de 2014 a été publié et le rapport de 2015 n'est pas encore publié.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: La Cour des Comptes publie tous ses rapports. Cependant, il y a des retards dans la publication.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n / a

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: COUR DES COMPTES RAPPORT PUBLIC 2014

Sources: n / a

Comments: Researcher: Le rapport public de la Cour des Comptes fait l'objet d'un résumé qui est publié en même temps que le rapport. Cependant, le rapport 2015 n'est pas encore publié.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le titre exact du document est : COUR DES COMPTES RAPPORT PUBLIC 2014

Government Reviewer

Opinion: Agree

IBP comment: This is correct. The title was corrected.

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: n / a

Comments: Researcher: Le résumé du rapport de la Cour des Comptes n'est pas une version pour les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)...
<http://www.courdescomptes.sn/index.php?opt> (<http://www.courdescomptes.sn/index.php?opt>)...

Peer Reviewer

Opinion: Agree with Comments

Comments: Il existe plusieurs autres sites qui diffusent les informations budgétaires du gouvernement: <http://www.finances.gouv.sn> (<http://www.finances.gouv.sn>) <http://www.sunubudget.sn/> (<http://www.sunubudget.sn/>) <http://www.jo.gouv.sn/spip.php?rubrique910> (<http://www.jo.gouv.sn/spip.php?rubrique910>) <http://www.dpee.sn/-Loi-de-Finances,128-.html?lang=fr> (<http://www.dpee.sn/-Loi-de-Finances,128-.html?lang=fr>) <http://www.tresor.gouv.sn/spip.php?article32> (<http://www.tresor.gouv.sn/spip.php?article32>) <https://sigif.gouv.sn/catpub/lois-de-finances/> (<https://sigif.gouv.sn/catpub/lois-de-finances/>)

Government Reviewer

Opinion: Agree with Comments

Comments: des informations budgétaires sont aussi publiées sur les sites : www.minfinaces.gouv.sn (<http://www.minfinaces.gouv.sn>) www.dpee.sn (<http://www.dpee.sn>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php (http://www.dgf.finances.gouv.sn/dgf/doc_elabo.php) <http://www.courdescomptes.sn/> (<http://www.courdescomptes.sn/>) <http://www.dpee.sn/> (<http://www.dpee.sn/>)

Comments: Researcher: Constitution, Code de Transparence, Loi organique relative aux lois des finances (LOLF) Décret relatif au calendrier budgétaire
Lois de finances Lois de règlement Lois rectificatives

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le rapport trimestriel d'exécution du budget contient des informations consolidées sur les recettes et dépenses pour l'exercice en cours

IBP comment: The revenue and expenditure data files should be in a machine readable format, and not in pdf (cf. GQ-1b). The quarterly reports mentioned are in pdf format, hence not machine-readable. Answer 'b' applies.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Comments: Researcher: Constitution, Code de Transparence, Loi organique relative aux lois des finances (LOLF) Décret relatif au calendrier budgétaire

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Il n'est pas possible de télécharger les données pour plusieurs années.

Government Reviewer

Opinion: Agree

IBP comment: This is correct, Response changed from 'a' to 'b'. The revenue and expenditure data files should be in a machine readable format, and not in pdf (cf. GQ-1b). The quarterly reports mentioned are in pdf format, hence not machine-readable.

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)... <http://www.courdescomptes.sn/index.php?opt> (<http://www.courdescomptes.sn/index.php?opt>)...

Comments: Researcher: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** L'ONG 3D en partenariat avec l'USAID a mis en place un site web (www.sunubudget.sn (<http://www.sunubudget.sn>)) pour permettre au public d'accéder aux informations budgétaires du gouvernement. Les vidéos disponibles sur ce site expliquant clairement le budget du gouvernement sont également diffusées dans les chaînes de télévision nationale et privée. Voir les liens suivants : <http://www.sunubudget.sn/infographies> (<http://www.sunubudget.sn/infographies>) <http://www.sunubudget.sn/mediatheque/videos> (<http://www.sunubudget.sn/mediatheque/videos>) <http://www.sunubudget.sn/calendrier-budgetaire> (<http://www.sunubudget.sn/calendrier-budgetaire>) <http://www.sunubudget.sn/glossaire> (<http://www.sunubudget.sn/glossaire>) <https://sigif.gouv.sn/outils/glossaire/> (<https://sigif.gouv.sn/outils/glossaire/>)**Government Reviewer****Opinion:** Agree**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.**Sources:** <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)... <http://www.courdescomptes.sn/index.php?opt> (<http://www.courdescomptes.sn/index.php?opt>)...**Comments:** Researcher: Constitution, Code de Transparence, Loi organique relative aux lois des finances (LOLF) Décret relatif au calendrier budgétaire**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Voir les articles de lois suivants: Article 6 alinéa 7 de la loi n° 2012-22 du 27 décembre 2012 portant Code de transparence dans la gestion des finances publiques (www.tresor.gouv.sn/IMG/pdf/loi_no2012-22_du_27-12-2012_porta... (http://www.tresor.gouv.sn/IMG/pdf/loi_no2012-22_du_27-12-2012_portant_code_de_transparence_dans_la_gestion_des_finances_publiques.pdf)) stipule que « La Cour des Comptes rend public tous les rapports qu'elle transmet au Président de la République, à l'Assemblée nationale et au Gouvernement. Elle publie également ses décisions particulières sur son site web s'il existe ou dans au moins deux grands journaux nationaux de grande diffusion. Un suivi de ses recommandations est organisé et les résultats de ce suivi sont régulièrement portés à la connaissance du public. » Article 30 de la loi organique n° 2012-23 du 27 décembre 2012 abrogeant et remplaçant la loi organique n° 99-70 du 17 février 1999 sur la Cour des Comptes (http://www.centif.sn/Loi_2012_23.pdf) (http://www.centif.sn/Loi_2012_23.pdf); http://www.courdescomptes.sn/index.php?option=com_content&vi... (http://www.courdescomptes.sn/index.php?option=com_content&view=article&id=123&Itemid=178)) dispose que « La Cour assiste le Président de la République, le Gouvernement et le Parlement dans le contrôle de l'exécution des lois de finances. »**Government Reviewer****Opinion:** Agree**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.**Sources:** <http://www.dgf.finances.gouv.sn/site2/inde> (<http://www.dgf.finances.gouv.sn/site2/inde>)... <http://www.courdescomptes.sn/index.php?opt> (<http://www.courdescomptes.sn/index.php?opt>)...**Comments:** Researcher: La Constitution, le Code de Transparence, la Loi organique relative aux lois des finances (LOLF) et le Décret relatif au calendrier budgétaire imposent à l'Exécutif de publier les documents du processus budgétaire. De même que les Directives de l'UEMOA.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Voir les articles de lois suivants: Article 6 alinéa 5 de la loi n° 2012-22 du 27 décembre 2012 portant Code de transparence dans la gestion des finances publiques (www.tresor.gouv.sn/IMG/pdf/loi_no2012-22_du_27-12-2012_porta... (http://www.tresor.gouv.sn/IMG/pdf/loi_no2012-22_du_27-12-2012_portant_code_de_transparence_dans_la_gestion_des_finances_publiques.pdf)) stipule que « à l'occasion de l'adoption du budget annuel, un guide budgétaire, synthétique et clair, décomposant les grandes masses des recettes et des dépenses et retraçant leur évolution d'une année à l'autre, est diffusé à l'intention du grand public. » L'article 70 de la loi n° 2011-15 organique relative aux lois de finances

(http://www.dgf.finances.gouv.sn/dgf/textes_legislatifs.php (http://www.dgf.finances.gouv.sn/dgf/textes_legislatifs.php)) stipule que « le Gouvernement transmet trimestriellement au Parlement, à titre d'information, des rapports d'exécution du budget. Ces rapports sont mis à la disposition du public. »

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)
http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pages 69-83
<http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...> (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf) pages 8-54
Comments: Researcher: Tous les documents relatifs au Budget sont consignés dans le site du Ministère de l'Économie, des Finances et du Plan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)
http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p.26-27
Comments: Researcher: Tous les documents budgétaires sont classifiés.

Peer Reviewer

Opinion: Agree with Comments

Comments: Voir le document: www.dgf.finances.gouv.sn/dgf/documentation/DB/classification...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/classification_fonctionnelle_2017.pdf)

Government Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) Functional classification is presented on pages 26-28

Comments: Researcher: La classification est compatible avec la norme internationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p.33

Comments: Researcher: Oui, le Budget comporte une classification économique.

Peer Reviewer

Opinion: Agree with Comments

Comments: Voir page 89

Government Reviewer

Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Source: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf), p. 33

Comments: Researcher: La classification économique est compatible avec le standard international.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: la classification économique est conforme à la classification issue des directives de l'UEMOA (Directive n° 04/98/CM/UEMOA portant Nomenclature Budgétaire de l'Etat)

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Source: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...>
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf) (entire document)

Comments: Researcher: Des programmes individuels sont présentés dans le Budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les programmes individuels sont présentés dans un document budgétaire annexé au projet de loi de finances 2017 intitulé: présentation en format programme de la loi de finances pour l'année 2017 disponible sur le lien: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...>
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf)

Government Reviewer

Opinion: Agree

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Le Document de programmation budgétaire et économique pluriannuelle (DPBEP) 2017-2019 est présenté.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Un document intitulé : " PRESENTATION EN FORMAT PROGRAMME DE LA LOI DE FINANCES POUR L'ANNEE 2017" est disponible au niveau du site web de la DGF www.dgf.gouv.finances.sn (<http://www.dgf.gouv.finances.sn>)

IBP comment: The document cited by the government reviewer was published on the Ministry's website about one month after the EBP and is not part of the EBP. It can hence not be considered in this section, which analyzes the EBP and supporting documents only.

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...>
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf)

Comments: Researcher: Le Document de programmation budgétaire et économique pluriannuelle (DPBEP) 2017-2019 présente des programmes sur plusieurs années.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Un document intitulé : " PRESENTATION EN FORMAT PROGRAMME DE LA LOI DE FINANCES POUR L'ANNEE 2017" est disponible au niveau du site web de la DGF www.dgf.gouv.finances.sn (<http://www.dgf.gouv.finances.sn>)

IBP comment: The document cited by the government reviewer was published on the Ministry's website about one month after the EBP and is not part of the EBP. It can hence not be considered in this section, which analyzes the EBP and supporting documents only.

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p.67

Comments: Researcher: Tous les revenus figurent dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p.67

Comments: Researcher: Toutes les sources de revenus figurent dans le budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Le DPBEP est publié en mai et donc ne peut pas être pris en compte car il ne fait pas partie des documents publiés avec le projet de loi de finances en octobre.

Comments: Researcher: Le DPBEP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le DPBEP présente en annexe (P.64) l'évolution des recettes par catégories

IBP comment: We acknowledge that this information is included in the DPBEP. The DPBEP, however, is considered as the PBS as defined in Section 1 and cannot be considered to respond to questions in this Section, as it only takes into account the EBP and supporting documents.

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Le DPBEP est publié en mai et donc ne peut pas être pris en compte car il ne fait pas partie des documents publiés avec le projet de loi de finances en octobre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: le DPBEP 2017-2019 présente en annexe (P.64) l'évolution des recettes

IBP comment: We acknowledge that this information is included in the DPBEP. The DPBEP, however, is considered as the PBS as defined in Section 1 and cannot be considered to respond to questions in this Section, as it only takes into account the EBP and supporting documents.

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: pages 6, 15-18 and 91 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Trois estimations sont présentées dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 6, 15-18 and 91 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Toutes les informations sont présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg 4. Taux d'interets non-inclus

Comments: Researcher: Toutes les informations sont présentées dans le document macro-économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Pg8 sur l'impact de la croissance sur la collecte des recettes. Le document n'inclut pas d'analyse complètes sur l'impact des prévisions macro-économiques sur le budget.

Comments: Researcher: Tous les impacts possibles sont mentionnés dans le document macro-économique.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** pp.15-25 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)**Comments:** Researcher: Toutes les narratives discussions sont mentionnées dans le document.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p.9-10**Comments:** Researcher: Les affectations de revenus sont mentionnées.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Economique pg 33 Administrative pg 69-83 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Les estimations relèvent les classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...>
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf)

Comments: Researcher: Les programmes de l'an - 1 figurent dans le Budget de l'État.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Recettes pg 67 seulement

Comments: Researcher: Les estimations sont identiques à celles qui figurent dans le Budget de l'an - 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Classification économique pour 2015 et 2016 p. 33

Comments: Researcher: Les estimations prennent en compte des classifications relatives aux trois domaines cités.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...>
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: page 8 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Ce phénomène est lié aux changements inclus par la norme de l'UEMOA.

Peer Reviewer

Opinion: Agree with Comments

Comments: Voir page 33 du projet de budget de l'exécutif disponible sur le lien suivant:

www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: pg 67

Comments: Researcher: Les estimations des revenus sont présentées par catégories dans la formulation du Budget de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: pg 67

Comments: Researcher: Les sources de revenus sont présentes dans le Budget de 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: pg 67

Comments: Researcher: Les estimations de revenus de l'année 2016 sont conformes à celles de 2017 sauf pour certains cas où le Gouvernement a diminué les dotations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: p.33 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Les revenus de l'année - 2 sont présentés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les sources de revenus sont présentées dans le budget de l'année - 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg.67

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La réponse la plus appropriée à cette question est "a". Voir page 33 du projet de budget de l'exécutif disponible sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Government Reviewer

Opinion: Agree

IBP comment: The table on p.33 does not reflect actual outcomes but presents data from the Enacted Budgets 2015 and 2016.

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) Information sur la dette totale et composition pg. 17
Comments: Researcher: Toutes les informations sont disponibles.

Peer Reviewer

Opinion: Agree with Comments

Comments: Voir les pages 17 et 18 du projet de budget de l'exécutif disponible sur le lien suivant:
www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg17
Comments: Researcher: Depuis trois ans, le Sénégal a mis en place un système de gestion de son budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: mieux, une avant l'année budgétaire

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg. 67 "dons et programmes"; pg. 84 comptes speciaux; pg. 13.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg67; pg 68 "comptes speciaux" inclus

Comments: Researcher: Le Gouvernement présente ses finances sur une base consolidée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Transferts inclus tableau pg. 69-83

Comments: Researcher: Les transferts inter gouvernementaux sont consignés dans le Budget de l'État.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La réponse la plus appropriée à cette question est "b". Voir pages 125 à 126 du projet de budget de l'exécutif disponible sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: les transferts figurent au <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) pages 116 et 117

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Différents groupes sociaux sont pris en charge dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) tableau pg 93.

Comments: Researcher: Des transferts sont faits pour certains groupes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les activités quasi-fiscales figurent dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Non

Comments: Researcher: Aucune information ne permet d'affirmer cette notion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les estimations ne sont pas lisibles dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg 124

Comments: Researcher: L'information est présentée mais pas d'une manière explicite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les informations relatives aux prêts de l'État sont répertoriées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) p. 11 and p.40

Comments: Researcher: Toutes les sources de financement figurent dans les documents de l'État.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les informations relatives aux taxes et autres sont répertoriées dans le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pp.51-53 - explication pg 59 - affectation totale

Comments: Researcher: Toutes les sources de revenus sont répertoriées dans les documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les recettes FSE ou fonds de soutien à l'énergie sont des recettes fiscales affectées au secteur de l'énergie (voir page 85 de la LFI2017)

IBP comment: This Section analyzes the EBP (PLFI) only, and not the EB (LFI). The correct answer is 'd'.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf) pg 7 - 35

Comments: Researcher: Tous les objectifs sont identifiés dans les documents relatifs au Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N / A

Comments: Researcher: Il n'y a pas d'information disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N / A

Comments: Researcher: Il n'y a pas d'information disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N / A

Comments: Researcher: Pas d'information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: page 30-31 http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_20...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/PLFI_2017.pdf)

Comments: Researcher: Toutes les estimations sont déclinées dans le document de Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les estimations des autres gouvernements sont déclinées dans les documents.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** Un calendrier est rendu public avec tous les détails. Voir la circulaire n° 0009107 portant préparation du projet de loi de finances pour l'année 2017: www.dgf.finances.gouv.sn/dgf/documentation/DB/preparation_bu...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/preparation_budget_2017.pdf)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** http://www.dgf.finances.gouv.sn/dgf/documentation/textes_leg...
(http://www.dgf.finances.gouv.sn/dgf/documentation/textes_legislatifs/decret_2009_85.pdf) Ce lien indique le décret portant préparation du budget qui fixe le calendrier annuel de préparation du budget**IBP comment:** This is correct. A detailed timetable is available from: www.dgf.finances.gouv.sn/dgf/documentation/DB/preparation_bu...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/preparation_budget_2017.pdf) Response changed from 'd' to 'a'.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)**Comments:** Researcher: Toutes les informations sont déclinées dans les documents du MEFP.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Le DPBEP 2017-2019 (www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_201...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)) présente des informations clés dans les hypothèses macroéconomiques.**Government Reviewer****Opinion:** Agree**IBP comment:** The document presents information beyond the core elements. Answer 'a' applies.

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)**Comments:** Researcher: Toutes les informations sont déclinées dans les documents du Budget.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Le DPBEP 2017-2019 présente des informations clés dans les priorités et les politiques de dépenses publiques. Voir le document disponible sur le lien : www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_201...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Government Reviewer

Opinion: Agree

IBP comment: The document presents information beyond the core elements. Answer 'a' applies.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les informations sont déclinées dans les documents du Budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le DPBEP 2017-2019 présente des informations clés dans les priorités et les politiques de recettes publiques. Voir le document disponible sur le lien: [www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019...](http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf) (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Government Reviewer

Opinion: Agree

IBP comment: The document presents information beyond the core elements.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Tous les paiements sont déclinés dans les documents du Budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le DPBEP 2017-2019 ne présente pas toutes les estimations liées aux emprunts ou à la dette publique. Voir pages 32-33 du document disponible sur le lien: [www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019...](http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf) (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/DPBEP_2017_2019.pdf)

Government Reviewer

Opinion: Agree

IBP comment: This is correct. Response changed from 'a' to 'b'.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les estimations sont inscrites dans les documents sur trois ans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les trois classifications sont toujours tenues en compte dans les documents du Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les estimations concernent des programmes inclus dans le Budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Le budget adopté ne présente pas les estimations de dépenses par programme. Voir le budget adopté disponible sur le lien: www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.p... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf)

Government Reviewer

Opinion: Agree

IBP comment: In addition to the EB, the government developed a document presenting expenditure estimates by program. It was published within the acceptable timeframe of the OBS and is available here: <http://www.dgf.finances.gouv.sn/dgf/documentation/DB/present...> (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/presentation_programme_2017.pdf)

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les estimations des revenus sont présentées par catégories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les sources de revenus sont présentées dans le Budget d'une manière individuelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Toutes les estimations sont présentées dans le Budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le budget adopté ne présente qu'une des trois estimations liées aux emprunts ou à la dette publique. Voir page 2 du budget adopté disponible sur le lien: www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.p... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/loi_LFI_2017.pdf)

Government Reviewer

Opinion: Agree

IBP comment: This is correct, response changed from 'a' to 'c'. See page 2 of the EB.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Le Budget Citoyen comprend toutes les informations relatives au Budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le budget citoyen donne uniquement des informations clés. Toutefois, il existe des organisations qui ont mis en place des sites pour informer le public sur les toutes informations liées au budget. C'est le cas du programme USAID/SUNU-BUGET qui a créé le site: <http://www.sunubudget.sn/> (<http://www.sunubudget.sn/>)

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Le Budget Citoyen est disséminé à travers deux éléments: par le mail à travers le site du MEFP et par brochures disponibles.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le budget citoyen est largement diffusé à travers l'internet (sur plusieurs sites), la presse écrite et les brochures.

Government Reviewer

Opinion: Agree

IBP comment: This is correct, response changed from 'b' to 'a'.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: La réalisation du Budget Citoyen ne permet pas l'implication effective du public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are “citizens” versions of budget documents published throughout the budget process?

a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. (33) A citizens version of budget documents is published for at least one stage of the budget process.

d. (0) No citizens version of budget documents is published.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Une seule version du Budget Citoyen est publiée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les rapports trimestriels présentent les trois classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Les rapports trimestriels présentent plutôt deux des trois classifications (administrative et économique).

IBP comment: This is correct, a functional classification is not presented. Response changed from 'a' to 'b'.

69: Do the In-Year Reports present actual expenditures for individual programs?

a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les rapports trimestriels présentent les évolutions de tous les programmes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les rapports d'exécution comparent la réalisation dans le temps.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les rapports présentent les revenus par catégories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)
Comments: Researcher: Les rapports présentent les sources individuelles des revenus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)
Comments: Researcher: Les rapports présentent des comparaisons des revenus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)
Comments: Researcher: Trois estimations sont toujours présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Les rapports présentent la totalité des compositions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La revue de milieu d'année présente des estimations de dépenses actualisées mais sans explication. Voir le document mis à la disposition du public sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf)

Government Reviewer

Opinion: Agree

IBP comment: MYR is not published. See comment under MYR-2.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La revue présente les estimations de dépenses selon une seule des trois classifications. Voir le document disponible sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: La revue du milieu d'année n'est pas produit. Cependant, une loi règlement est produit en 2016 et les estimations des dépenses sont présentées par classifications (administratives, économiques)

IBP comment: MYR is not published. See comment under MYR-2.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La revue de milieu d'année présente des estimations de recettes actualisées, mais sans explications des écarts. Voir le document disponible sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: La revue du milieu d'année n'est pas produit. Cependant, une loi règlement est produit en 2016 et les estimations des recettes sont actualisées

IBP comment: MYR is not published. See comment under MYR-2.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La revue de milieu d'année présente des estimations de recettes par catégorie. Voir le document disponible sur le lien suivant: www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/LFR_2016.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: La revue du milieu d'année n'est pas produit. Cependant, une loi règlement est produit en 2016 les estimations des recettes sont actualisées par catégorie

IBP comment: MYR is not published. See comment under MYR-2.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As defined in Section 1, the YER is publicly available. The YER presents the differences between enacted levels and actual outcomes (see. p.4 and pp.28-36).

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As defined in Section 1, the YER is publicly available. It presents expenditure estimates by administrative and economic classification (see. p.4 and pp.28-36).

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As defined in Section 1, the YER is publicly available. The YER presents the differences between enacted levels and actual outcomes (see. p.4)

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As defined in Section 1, the YER is publicly available. The YER presents the revenues by category (see. p.4)

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: en référence à la réponse au RFA.1, le rapport annuel de fin d'année porte sur 2015 le projet de loi de règlement mis en ligne présente les sources des recettes selon l'origine interne ou externe

IBP comment: This is correct. As defined in Section 1, the YER is publicly available. The YER presents individual sources of revenue (see. p.4)

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: le tableau 4 page 10 du PRL présente les différences entre les estimations originales de la dette et des emprunts publics et les résultats réels pour cette même année

IBP comment: This is correct. As defined in Section 1, the YER is publicly available and presents this information (see. p.10). Response changed from 'd' to 'b'.

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As defined in Section 1, the YER is publicly available. It presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion. (see. p.1-2)

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response to this question is 'd' because there is no evidence that the YER contains differences between the original estimates of nonfinancial data on inputs and the actual outcome.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** As defined in Section 1, the YER is publicly available. It presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented. See p. 10 and 27.

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** n / a**Comments:** Researcher: n / a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** n / a**Comments:** Researcher: n / a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le rapport public 2014 de la Cour des Comptes est mis à la disposition du public. Deux des trois types d'audit ont été effectués. Voir page 12 du document disponible sur les liens suivants : [www.courdescomptes.sn/administrator/components/com_filecabin...](http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/RapportPublic2014.pdf) (http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/RapportPublic2014.pdf) (<https://www.gouv.sn/IMG/pdf/RapportPublic2014.pdf>) (<https://www.gouv.sn/IMG/pdf/RapportPublic2014.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: en référence à la question à la réponse à RA, un rapport d'audit a été produit et mis à la disposition du public. La démarche d'audit utilisée par l'ISC intègre les trois types d'audit financier, de conformité et de performance.

IBP comment: This is correct. As defined in Section 1, the AR is publicly available. We agree with the Peer Reviewer that two of the three types of audits have been conducted.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les dépenses dépendant de la mission de l'ISC ont été auditées, mais l'audit ne les couvre pas toutes. La réponse la plus appropriée à cette question est c.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La totalité des dépenses du budget général sont auditées. L'ISC dresse un rapport sur l'exécution de la loi de finances. Ce rapport est le résultat de l'audit des dépenses exécutées par l'ensemble des départements ministériels.

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La réponse la plus appropriée à cette question est "c" car des fonds extrabudgétaires ont été auditées. Voir le document disponible sur les liens suivants: [www.courdescomptes.sn/administrator/components/com_filecabin...](http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/RapportPublic2014.pdf) (http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/RapportPublic2014.pdf) <https://www.gouv.sn/IMG/pdf/RapportPublic2014.pdf> (<https://www.gouv.sn/IMG/pdf/RapportPublic2014.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: L'ISC audite moins des deux tiers de toutes les dépenses associées aux fonds extrabudgétaires tout au moins en infra annuel. Le reste des dépenses étant ensuite audité.

IBP comment: This is correct. As defined in Section 1, the AR is publicly available. We agree with both, the Peer Reviewer and Government Reviewer that extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. Response changed from 'd' to 'c'.

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport d'audit 2014 comprend un résumé cadre. Voir le résumé disponible sur les liens suivants: [www.courdescomptes.sn/administrator/components/com_filecabin...](http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/ResumeRP2014.pdf) (http://www.courdescomptes.sn/administrator/components/com_filecabinet/uploads/ResumeRP2014.pdf) <https://www.gouv.sn/IMG/pdf/ResumeRP2014.pdf> (<https://www.gouv.sn/IMG/pdf/ResumeRP2014.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport préparé par l'ISC comprend bien un résumé qui synthétise le contenu du rapport.

IBP comment: This is correct. As defined in Section 1, the AR is publicly available. We agree with both, the Peer Reviewer and Government Reviewer that the AR includes an Executive Summary.

101: 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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Du 15 novembre au 15 décembre 2016, les députés ont rencontré les membres du gouvernement pour l'élaboration du budget. Les débats ne sont pas publiés.

Comments: Researcher: La proposition de Budget est discutée mais pas dans les conditions idoines. Il est rare de voir des modifications du budget lors des débats à l'Assemblée nationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Le projet de budget a été déposé à l'Assemblée le 15 novembre 2016.

Comments: Researcher: La Législature reçoit la proposition de Budget dans les délais appropriés.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les dispositions légales et réglementaires accordent au Parlement un délai de soixante jours au plus pour voter la loi de finances. Voir Article 29 du Décret n°2009-85 du 30 janvier 2009 relatif à la préparation du budget de l'État (www.tresor.gouv.sn/IMG/pdf/decret_no2009-85_du_30_janvier_20... (http://www.tresor.gouv.sn/IMG/pdf/decret_no2009-85_du_30_janvier_2009_relatif_a_la_preparation_du_budget_de_l_etat-2.pdf)).

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Le projet de budget a été déposé le 15 novembre 2016 à l'Assemblée nationale et il a été voté le 15 décembre 2016.

Comments: Researcher: Le projet de Budget est voté avant le début de la législature.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.**Comments:** L'Assemblée législative a approuvé le Projet de budget de l'exécutif le 10 décembre 2016 et donc moins d'un mois avant le début de l'année budgétaire 2017. La réponse la plus appropriée à cette question est b.**Government Reviewer****Opinion:** Agree**IBP comment:** We agree with the Peer Reviewer. The 2017 budget was approved on December 15th 2016. Response changed from 'a' to 'b'.**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Loi n° 2016-35 portant loi de finances pour l'année 2017**Comments:** Researcher: La Législature a la possibilité de corriger le projet de Budget mais c'est rarement que cela survient. La correction du budget est rarement constatée dans les travaux de l'Assemblée nationale même si cela est possible.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Le Parlement a un pouvoir juridique pour modifier le Projet de budget de l'Exécutif, mais ce pouvoir est limité. Voir article 58 de la Loi n° 2011-15 du 8 juillet 2011 portant Loi organique relative aux lois de finances: www.dgf.finances.gouv.sn/dgf/documentation/DB/Loi_organique_... (http://www.dgf.finances.gouv.sn/dgf/documentation/DB/Loi_organique_2011_15.pdf)**Government Reviewer****Opinion:** Agree**IBP comment:** We agree with the researcher. We acknowledge that the legislature's authority is somewhat limited, it is however not 'very' limited, also compared to other countries. Hence, the response is 'b'.**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)**Comments:** Researcher: Les députés font des amendements qui ne sont pas pris dans le cadre du Budget. Les amendements sont rares et c'est pas toujours pris en compte par l'Exécutif.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** The answer is changed from 'b' to 'c'. There is no evidence to verify this information for recent Fiscal Years. However, we acknowledge that the legislature has the authority in law to propose amendments to the EBP.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) La commission des finances est chargée de voir les documents du budget un mois à l'avance. Cependant, ses avis ne sont pas publiés.

Comments: Researcher: La commission des finances de l'Assemblée nationale examine le Budget un mois à l'avance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: les différents budgets des ministères sont examinés en commission technique

IBP comment: We agree with the government reviewer. Response changed from 'd' to 'c'.

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: L'exécutif doit préalablement obtenir l'approbation du corps législatif, mais il n'est pas tenu de le faire par la loi ou la réglementation.

Government Reviewer

Opinion: Agree with Comments

Comments: cependant, certaines réaffectations sont régularisées par la suite par une LFR notamment pour ce qui concerne les décrets d'avances.

IBP comment: We agree with the Peer Reviewer. Response changed from 'd' to 'b'.

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: L'exécutif cherche à obtenir l'accord du corps législatif avant de dépenser toute recette excédentaire et il est tenu de le faire juridiquement. Voir Article 47 alinea 3 de la loi n° 2011-15 du 8 juillet 2011 portant loi organique relative aux lois de finances

(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/Loi_org...
(http://www.dgf.finances.gouv.sn/dgf/documentation/DB/Loi_organique_2011_15.pdf))

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: L'utilisation de ressources additionnelles engrangées en cours d'année requiert une LFR.

IBP comment: We agree with both, the Government and Peer Reviewer. Response changed from 'd' to 'a'.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Une LFR est prise pour réduire ces dépenses.

IBP comment: There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature. Answer 'd' applies.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Chef de l'ISC est nommé par le Président de la République qui peut le démettre de ses fonctions. Voir article 8 de la loi organique n° 2012-23 du 27 décembre 2012 disponible sur le lien suivant : www.centif.sn/Loi_2012_23.pdf (http://www.centif.sn/Loi_2012_23.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: Certes l'Exécutif nomme le président de l'ISC pour une durée de cinq ans pendant laquelle, il ne peut pas être démis.

120: 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?

- a. (100) 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 he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree with Comments

Comments: Voir article 8 de la loi organique n° 2012-23 du 27 décembre 2012 disponible sur le lien: www.centif.sn/Loi_2012_23.pdf (http://www.centif.sn/Loi_2012_23.pdf)

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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.
- b. (67) 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.
- c. (33) 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.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>) Le budget de la Cour des Comptes est soumis à l'Assemblée nationale dans le cadre du vote du budget de l'Etat.

Comments: Researcher: Le budget de SAI est déterminé par l'Exécutif dans le cadre du vote de la loi de finances.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** L'ISC détermine son propre budget, mais les fonds qui lui sont accordés ne sont pas suffisants. Voir article 5 du décret n° 2013-1450 du 13 novembre 2013 portant régime financier de la Cour des Comptes: http://www.courdescomptes.sn/index.php?option=com_content&view=article&id=128&Itemid=180**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** la Cour propose son budget qui est ensuite soumis à l'Exécutif.**IBP comment:** We agree with both, the Peer and Government Reviewer. Response changed from 'b' to 'a'.**122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** <http://www.courdescomptes.sn/> (<http://www.courdescomptes.sn/>) Loi organique n° 2012-23 du 27 décembre 2012**Comments:** Researcher: La SAI a les moyens de gérer sa discrétion. La SAI décide de faire l'audit de n'importe quelle institution sans l'avis du gouvernement. L'Audit de la Cour des Comptes passe indépendamment de l'avis du Gouvernement.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** n / a**Comments:** Researcher: n / a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Voir la Présentation en format programme de la loi de finances 2017 dans le site de la dgf.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies

- 4. Deficit and debt levels
- 5. Public investment projects
- 6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.dgf.finances.gouv.sn/dgf/index.php> (<http://www.dgf.finances.gouv.sn/dgf/index.php>)

Comments: Researcher: Même si le Gouvernement intègre les préoccupations des personnes vulnérables, il ne les consulte pas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les audiences publiques ont lieu, mais aucune contribution du public n'est autorisée. La réponse la plus appropriée est c.

Government Reviewer

Opinion: Agree

IBP comment: We agree with the Peer Reviewer. Response changed from 'd' to 'c'.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n / a

Comments: Researcher: n / a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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