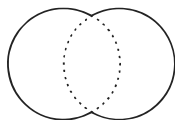


Senegal

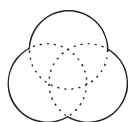
Overview



Transparency:

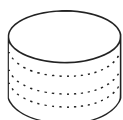
42 /100

(Open Budget Index score)



Public Participation:

0 /100



Budget Oversight:

33 /100

About the survey

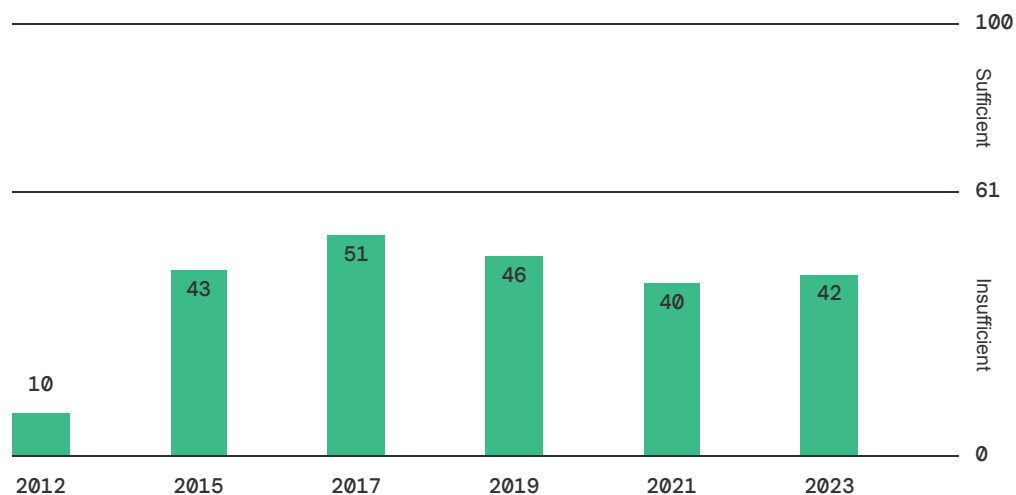
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Senegal changed over time?



Public availability of budget documents in Senegal

| KEY | |
|---------------------------------------|--|
| ● | Available to the Public |
| ● | Published Late, or Not Published Online, or Produced for Internal Use Only |
| ⊘ | Not Produced |

| Document | 2012 | 2015 | 2017 | 2019 | 2021 | 2023 |
|-----------------------------|---------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|
| Pre-Budget Statement | ● | ● | ● | ● | ● | ● |
| Executive's Budget Proposal | ● | ● | ● | ● | ● | ● |
| Enacted Budget | ● | ● | ● | ● | ● | ● |
| Citizens Budget | ⊘ | ● | ● | ● | ● | ⊘ |
| In-Year Reports | ● | ● | ● | ● | ● | ● |
| Mid-Year Review | ● | ● | ⊘ | ⊘ | ⊘ | ⊘ |
| Year-End Report | ● | ● | ● | ● | ⊘ | ● |
| Audit Report | ⊘ | ● | ● | ● | ⊘ | ● |

How comprehensive is the content of the key budget documents that Senegal makes available to the public?

| KEY | |
|---------------------------------------|--------------|
| ● | 61-100 / 100 |
| ● | 41-60 / 100 |
| ● | 1-40 / 100 |

| Key budget document | Document purpose and contents | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt. | 2023 | 83 |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2023 | 51 |
| Enacted Budget | The budget that has been approved by the legislature. | 2022 | 83 |
| Citizens Budget | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public. | 2022 | Not Produced |
| In-Year Reports | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | 2021-22 | Published Late |
| Mid-Year Review | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes. | 2022 | Not Produced |
| Year-End Report | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals. | 2021 | 55 |
| Audit Report | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | 2020 | Internal Use |

Senegal's transparency score of **42** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Senegal has increased the availability of budget information by:

- Publishing the Year-End Report online.

However, Senegal has decreased the availability of budget information by:

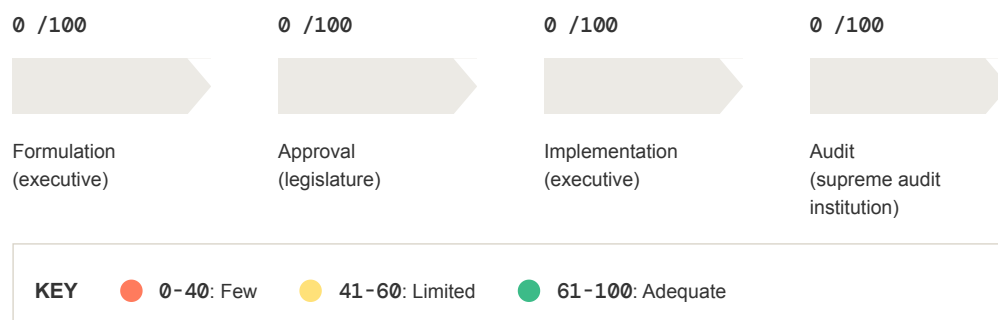
- Failing to publish the In-Year Reports online in a timely manner.
- Failing to produce the Citizens Budget.

Recommendations

Senegal should prioritize the following actions to improve budget transparency:

- Publish the In-Year Reports and Audit Report online in a timely manner.
- Produce and publish the Citizens Budget and Mid-Year Review online in a timely manner.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. In addition, estimates on expenditure arrears, information related to contingent liabilities, and information on future liabilities and financial sustainability over at least a 10-year horizon should be provided.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, comparisons between planned nonfinancial outcomes and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Senegal's Ministry of Finance and Budget should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Senegal's National Assembly should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Senegal's Court of Audit should prioritize the following actions to improve public participation in the budget process:

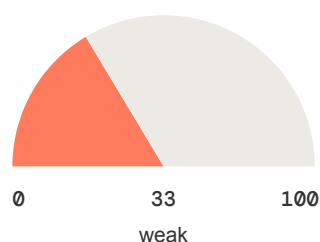
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

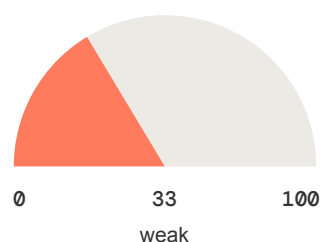
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Senegal, together, provide weak oversight during the budget process, with a composite oversight score of **33** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Senegal's National Assembly provides limited oversight during the planning stage of the budget cycle and no oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by Senegal's Court of Audit, the following actions are recommended:

- Require legislative or judicial approval to appoint and remove the head of the Court of Audit.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Senegal does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Senegal by a representative of the Ministry of Finance and Budget.