

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Senegal, September 2009

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	2007

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but Not Available to the Public
Budget Summary	Not Produced
Executive’s Budget Proposal	Produced but Not Available to the Public
Budget Document One in Support of the Executive’s Budget Proposal	Rapport Economique et Financier Annexé au Projet de Loi de finances 2009, October 15 2008 http://www.dpee.sn/pages/publication.php?id=4 (direct link: http://www.dpee.sn/pages/apercu.php?id=98)
Budget Document Two in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Three in Support of the Executive’s Budget Proposal	Not Produced
Citizens Budget	Not Produced (does not exist in Senegal)
Enacted Budget	Loi des finances 2009, décembre 2008 (2009 Budget Law, December 2008) http://www.finances.gouv.sn/UserFiles/LF%202009(1).pdf

In-Year Reports	<p>Produced</p> <p>The executive produces monthly "tableau sommaire" (summary table) that shows the budget execution position by title, as well a "note de conjuncture" (economic report) and a "tableau de bord" (indicators):</p> <ul style="list-style-type: none"> -Note de conjuncture August 2009; September 2009; http://www.dpee.sn/pages/apercu.php?id=131 -Situation d'exécution du budget par section et par titre niveau central (hors délégations) [Budget execution position by section and by central level title (excluding delegations)] as of August 28, 2009; September 2009; http://www.dpee.sn/pages/apercum.php?id=39 -Tableau de bord (indicators) August 2009; September 2009; http://www.dpee.sn/pages/apercut.php?id=40 ... -Note de conjuncture (economic report) Janvier 2009; Février 2009; http://www.dpee.sn/pages/apercu.php?id=102 -Situation d'exécution du budget de 2009 par titre (budget execution position by title) as of January 31, 2009; May 28, 2009; http://www.dpee.sn/pages/apercum.php?id=29 -Tableau de bord (indicators) January 2009; February 2009; http://www.dpee.sn/pages/apercut.php?id=33
Mid-Year Review	Produced but Not Available to the Public

Year-End Report	Produced but Not Available to the Public
Audit Report	Produced There is the "Rapport général public" (General Public Report). The last date was 2007, whereas before that it was published annually. (http://www.courdescomptes.sn/publications/RapportCourdesComptes2007.pdf).
Other Documents	<p>-Loi organique 2007-29 du 10 décembre 2007 modifiant la loi organique n° 2001-09 du 15 octobre 2001 relative aux lois de Finances (Organic Law 2007-29 of December 10, 2007, amending Organic Law 2001-09 of October 15, 2001 on the Budget Law); December 10, 2007; http://www.gouv.sn/spip.php?article709</p> <p>-Le rapport public annuel 2007 (2007 Annual Report of the Auditor-General) [The 2007 annual public report (2007 Annual Report of the Auditor-General)]; http://www.gouv.sn/IMG/pdf/RapportCourdesComptes2007-2.pdf;</p> <p>Le résumé du rapport public annuel 2007 (Synopsis of the 2007 annual public report): http://www.courdescomptes.sn/publications/ResumeRapportCourdesComptes2007.pdf</p> <p>-Constitution de la République du Sénégal (Constitution of the Republic of Senegal); http://www.gouv.sn/spip.php?rubrique17</p> <p>-Rapport de synthèse de la deuxième revue annuelle du DSRP (Summary report of the second annual review of the DSRP), July 14, 2009: http://www.dpee.sn/pages/apercu.php?id=123</p> <p>-Programme pluriannuel pour le pacte de convergence, de stabilité, de croissance et de solidarité 2009-2011(Multi-year program for the 2009-2011 convergence, stability growth and solidarity pact) November 2008; http://www.dpee.sn/pages/apercu.php?id=97</p> <p>-Documents regarding the National Good Governance Program (Programme national de bonne gouvernance - PNBG) which was renewed in June 2009 (1st phase 2002-2008). Few documents are available.</p>
Relevant Ministries & Departments	<p>Gouvernement du Senegal (Government of Senegal): http://www.gouv.sn/ Ministère de l'économie et des finances (Ministry of the Economy and Finance): http://www.finances.gouv.sn/ Direction de la prévision et des études économiques (Directorate of Forecasting and Economic Studies): http://www.dpee.sn/ Cours de Comptes du Senegal (Supreme Audit Institution – SAI): http://www.coursdescomptes.sn/ Journal officiel du Senegal (Official Gazette of Senegal): http://www.jo.sn/</p> <p>New page for the Official Gazette: http://www.jo.gouv.sn/</p>

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes					Yes	Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes	Yes			
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)				Yes		
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	Yes	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	No	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	No	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	Yes	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	Yes	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	No	NA	NA
7. Readily available outside capital and/or big cities ⁺	NA	NA	NA	Yes	NA	NA
8. Written in more than one language	NA	NA	NA	No	NA	NA
9. News conference is held to discuss release	NA	NA	NA	No	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes			Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	NA	NA	NA	NA
2. Advance notification of release sent to users, media	No	NA	NA	NA	NA
3. Released to public same day as official release to media	Yes	NA	NA	NA	NA
4. Available on the Internet free of charge	Yes	Yes	NA	NA	Yes
5. Free print copies available, limited distribution	Yes	NA	NA	NA	NA
6. Free print copies available, mass distribution	No	NA	NA	NA	NA
7. Readily available outside capital/big cities ⁺	Yes	NA	NA	NA	NA
8. Written in more than one language	No	NA	NA	NA	NA
9. News conference is held to discuss release	No	NA	NA	NA	NA

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates expenditures by administrative unit (the authorities and ministries) can be found on pages 21 to 41 of the budgetary document entitled "projet de loi de Finances 2009" (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> The executive's budget proposal is not available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> NB: Ex-post the "Loi de Finances Initiale 2010 2010 (Initial Budget Law document) contains the information by administrative unit for 2008 until June 2009: see pp. 45 to 66 (http://www.dpee.sn/pages/apercul.php?id=3). It is difficult to determine whether it is only some small units that are missing or if there are many of them. The above-mentioned document, which is the "Executive Budget," is indeed not available.</p> <p><u>IBP Comment:</u> Per the OBI methodology, IBP editors chose answer "d" for questions 1-55 (except questions 5; 9; 12; 23; 30 which were given the answer "b"). The Executive's Budget Proposal is not available to the public, and supporting budget documents cannot be considered if the EBP is not made available to the public.</p>	d

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information on expenditures for budget year 2009, by functional classification, can be found in the budgetary document entitled “Rapport économique et financier 2008” (2008 Economic and Financial Report), annexed to the 2008 Draft Budget Law on pages 35 and 36 at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information on expenditures for budget year 2009, by functional classification, can be found in the budgetary document entitled 2008 "Rapport économique et financier 2008" (Economic and Financial Report) annexed to the 2008 Draft Budget Law on pages 35 and 36 at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information on expenditures for budget year 2009, by functional classification, can be found in the budgetary document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report) annexed to the 2008 Draft Budget Law on pages 35 and 36 at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The financial projections are made over one year, in other words, up to 2010.</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The estimates on expenditures are made over one year beyond the current budget year. However, there is a three-year estimate of investment expenditures in the document entitled "Programme Triennial d'Investissements Publics 2008-2011" (2008-2011 Three-Year Public Investment Program), which is not available online.</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The information that identifies the different tax revenue sources for budget year 2009 can be found on pages 50 and 51 of the budgetary document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> The information that identifies the different tax revenue sources for budget year 2009 can be found on pages 50 and 51 of the budgetary document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No. The aggregate income estimates do not go past one year beyond the 2009 budget year. The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No. They are not presented at all. The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

The information that indicates the macroeconomic projections used as a basis for the budget projections can be found in the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report), annexed to the "loi de Finances 2009" (2009 Draft Budget Law), on pages 1 to 14 at the following address:
<http://www.dpee.sn/pages/apercu.php?id=98>.

Comment:

The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the impact of the macroeconomic assumptions is presented on pages 11 to 13 of the document entitled “Rapport économique et financier 2008” (2008 Economic and Financial Report) annexed to the 2009 Draft Budget Law.</p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none">a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on the impact of policy proposals on expenditures is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The expenditures included by the public policies in the budget are presented in isolation, and the cause-and-effect link between the proposed policies and the type of expenditures they generate is not precisely established.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Information that shows how the public policy proposals in the budget, separate from existing policies, affect income, can be found on pages 11 to 28 of the document entitled “Rapport économique et financier 2008” (2008 Economic and Financial Report) annexed to the 2009 Draft Budget Law at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the expenditures for the year prior to the budget year (BY-1) may be found on pages 22 to 42 of the document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation :</u> This does not meet the practice in use here and is not relevant in our system. Response by Mr. Ibrahima Ndiaye, official in the “Direction de la Coopération Financière” (Financial Cooperation Directorate) (DCF).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the expenditures for the year prior to the budget year (BY-1) may be found on pages 22 to 42 of the document entitled "Projet de loi de Finances 2009" (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the expenditures for the individual programs can be found on pages 6 to 28 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report) annexed to the 2009 draft budget law at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the expenditure estimates for the prior years can be found on pages 30 to 32 of the document entitled “Rapport économique et financier 2008” (2008 Economic and Financial Report) annexed to the 2009 Draft Budget Law at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The “projet de loi de Finances 2009” (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> The information that indicates the estimates for BY-2 and the prior years can be found on pages 42 to 44 of the document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on page 46 of the document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 30 to 34 of the document entitled 2008 "Rapport économique et financier 2008" (Economic and Financial Report) annexed to the 2009 draft budget law at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 23 to 42 of the document entitled "projet de loi de Finances 2009" (2009 draft budget law), not available to the public, and in Tables II and V, annexed to the same document.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 30 to 33 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report), annexed to the "projet de finances 2009" (2009 draft budget law) at the following address: http://www.dpee.sn/pages/apercu.php?id=98</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on page 31 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report), annexed to the "projet de loi de finances 2009" (2009 draft budget law) at the following address:</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The estimates for BY-1 are not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation :</u> This information can be found on page 43 of the document entitled “projet de loi de finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No. Such estimates for BY-2 and the previous years are not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 30 to 33 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report), annexed to the 2009 draft budget law at the following address: http://www.dpee.sn/pages/apercu.php?id=98.</p> <p><u>Comment:</u> The "projet de loi de Finances 2009" (2009 draft budget law) is produced, but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information may be found on pages 78 and 79 of the document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No actual data for government debt are presented in the budget or other budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The previous comment is partly true. We find the information, but not in the desired document, since it is in fact not available to the public.</p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on extra-budgetary funds is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No, information on intergovernmental transfers is not presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information is given, scattered throughout the budgetary document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on quasi-fiscal activities is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation</u> : No, information on government financial assets is not presented.</p> <p><u>Comment</u>:</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation</u>:</p> <p><u>Comment</u>: No, information on non-financial government assets is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on expenditure arrears is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation :</u></p> <p><u>Comment :</u> No, information on contingent liabilities is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information is presented on page 57 of the document entitled “projet de loi de Finances 2009” (2009 draft budget law), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation :</u></p> <p><u>Comment :</u> No sources of donor assistance are identified individually.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on tax expenditures is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation :</u></p> <p><u>Comment :</u> No earmarked revenues are identified individually.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information not accessible (defense secret).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found on pages 11 to 27 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Finance Report) annexed to the 2009 Draft Budget Law at the following address: http://www.dpee.sn/pages/apercu.php?id=98.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The information that is presented in the 2008 Economic and Financial Report (pages 11-27) is highly insufficient; the breakdown is by activity sector and not by administrative unit.</p> <p><u>Peer Reviewer Two Comment:</u> It should in fact be emphasized that a substantial amount of information is presented in this annex (pp. 13 to 34). The 2010 edition was uploaded to the site in October 2009. It is the « Rapport économique et financier: Annexe au projet de loi de finances 2010 » (Economic and Financial Report: Annex to the 2010 Draft Budget Law) and is available on the following page: http://www.dpee.sn/pages/apercu.php?id=134</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "d." Supporting budget documents cannot be considered if the executive's budget proposal is not made available to the public.</p>	d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation</u> :</p> <p><u>Comment</u> : No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No non-financial data is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No non-financial data is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> The information is presented in the documents entitled "Cadres de Dépenses Sectoriels à Moyen Terme" (Medium-Term Sectoral Expenditure Frameworks) (MTSEF), not available to the public.</p> <p><u>Comment :</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation :</u> The information is presented in the documents entitled "Cadres de Dépenses Sectoriels à Moyen Terme" (Medium-Term Sectoral Expenditure Frameworks) (MTSEF), not available to the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Some information on public policies intended to alleviate poverty is presented on page 2 of the document entitled "Rapport économique et financier 2008" (2008 Economic and Financial Report), annexed to the 2009 Draft Budget Law at the following address:
<http://www.dpee.sn/pages/apercu.php?id=98>.

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: From the outset, in the current edition of the above-mentioned (<http://www.dpee.sn/pages/apercu.php?id=134>) document, mention is made that "The medium- and long-term economic and financial development objectives will continue to be based on the PRSP, including in particular the necessity of meeting social demand." (See p.14). We also note that many programs, agricultural and other, are presented with a view to assisting the people.

IBP Comment: Per OBI methodology, IBP editors chose answer "d." Supporting budget documents cannot be considered if the executive's budget proposal is not made available to the public.

d

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information is not presented.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Some information is indicated at the following address: http://www.finances.gouv.sn/lire-le-contenus,35.html http://www.droit-afrique.com/index.php/content/view/99/211/ More detailed information is found in the "Code Général des impôts" (General Tax Code). The code is available on the Internet but is not free of charge at the following address: http://www.lgdj.fr/codes/226480/senegal-code-general-impots-2009?IDPrv=ID00018</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." This information is available in other documents that can be found directly on the Internet. However, the information is not centralized, and this may result in a loss of information. In addition, it does not seem very detailed. Here is a list of available sources:</p> <ul style="list-style-type: none"> o http://www.senegal-entreprises.net/taxes-impots.htm#impots o http://www.impotsetdomaines.gouv.sn//index.php?option=com_content&task=category&sectionid=6&id=25&Itemid=148 o http://www.finances.gouv.sn/lire-le-contenus,35.html o http://www.droit-afrique.com/index.php/content/view/99/211/#4 <p><u>Researcher Response:</u> I chose the answer "d" because the information is not available.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The links provided by peer reviewers lead to information that is not relevant, to non-governmental</p>	<p>d</p>

websites, and to information you must pay for.	
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No analysis on the distribution of the tax burden is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Please note that there are a few publications that address the tax burden, such as the document "Banque de données économiques et financières," provisional 2008 edition, published by the "agence nationale de la statistique et de la démographie (National Statistics and Demography Agency) (ANSD), available at the following address: http://www.ansd.sn/publications/annuelles/BDEF_Provisoire_2008.pdf. And: http://www.ansd.sn/publications/rapports_enquetes_etudes/etudes/Determinants_investissement_privé_2008.pdf.</p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on conditions associated with IFI assistance is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u>The following document is a source of information on the organizations/institutions/donors active in Senegal: http://senegal.portailmicrofinance.org/portail_senegal/les-systemes-financiers-decentralises/autres-prestataires-de-services-financiers/Guide%20sur%20les%20sources%20de%20financement%2023%20mai%2006.pdf.</p> <p><u>Researcher Response:</u> I suggest the answer should be maintained as "d."</p> <p><u>IBP Comment:</u> Based on a review of documents, IBP editors chose answer "d." The information provided on assistance from donor countries concerns the terms of the loans rather than conditionality.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, the executive does not provide a summary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No, the executive does not publish a citizens budget; this document does not exist in Senegal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No, definitions are not provided.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Definitions with no details are provided at the Ministry of the Economy and Finance web site. Consult the glossary at the following address: http://www.finances.gouv.sn/consulter-notre-glossaire.html</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “b.” When I was filing out the questionnaire I did not find this document. After consulting the document mentioned by Peer Reviewer One, I agree that this information is available but not complete.</p> <p><u>IBP Comment:</u> Based on a review of the evidence provided by Peer Reviewer One, IBP editors chose answer “b.”</p>	b

63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." In fact, the right to information in general and to budgetary information in particular is enshrined in Article 8 and others of the Constitution of the Republic of Senegal (<http://www.gouv.sn/IMG/pdf/Constitution.pdf>). However, most citizens are unaware of the statutes.

Peer Reviewer Two Comment: Access to information is a citizen's right. Article 8 of the Constitution of Senegal guarantees freedom of expression and the right to access information: "*Everyone has the right to express and freely disseminate their opinions verbally, in writing and through images. Everyone has a right to be educated without interference using sources available to all. These rights are limited in the statutory requirements and in the respect for other people's honor.*" However, it seems that information related to the budget is not available. According to the Constitution, this is a right, but in practice, this access is actually limited.

We note that Senegal created the "Agence de l'informatique de l'État" (Government Informatics Agency). Its *e-sénégal* vision is to make citizens and businesses the focus of government concerns, to enable all citizens to access information, and to respond to the government's performance requirements and to leaders' requirement for decision-making information (See http://www.adie.sn/rubrique.php?id_rubrique=2).

Researcher Response: I suggest the answer should be changed to "c" because the information is available but the citizens are not informed.

IBP Comment: Based on a review of comments and to maintain consistency in the criteria used for selecting answers across countries, IBP editors chose answer "d."

d

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation</u> :</p> <p><u>Comment</u> : No highly disaggregated expenditure information is available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation</u>:</p> <p><u>Comment</u>: No highly disaggregated non-financial information is available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> There is a decree published in the Official Gazette that sets the publication date of the Budget Law precisely and permanently. It is the "décret numéro 2009-85/MEF relatif à la préparation du budget de l'état" (Decree 2009-87 MEF on the preparation of government budget) of January 30, 2009. Presentation report: page 1 and annexes. The law is enacted and be published no later than December 31.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Article 2 of the "loi organique 2007-29 du 10 décembre 2007 modifiant la loi organique n°2001-09 du 15 octobre 2001 relative aux lois de Finances" (Organic Law 2007-29 of December 10, 2007 which amends Organic Law 2001-09 of October 15, 2001 on the budget laws): http://www.finances.gouv.sn/UserFiles/Loi organique 2007-29 relative aux lois de finances.pdf) and Article 68 of the Constitution provide that "the draft Budget Law of the year, including the report and explanatory annexes, is filed with the National Assembly Office no later than the appointed opening day of the session." However, nowhere is there any mention made of the publication date for the year's Budget Law. Now, as for Decree 2009-85/MEF of January 30, 2009, we did not find it on the Internet and we consider that it is not available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." (http://www.gouv.sn/spip.php?article709). On peut y lire: The decree the person who answered the questionnaire is talking about is not available to the public, and the number of this decree does not appear in the list of decrees published in the Official Gazette. The only available information pertains to the deadlines for the national assembly and the senate. See "Loi organique 2007-29 du 10 décembre 2007 modifiant la loi organique n° 2001-09 du 15 octobre 2001 relative aux lois de Finances et son article 39" (Organic Law 2007-29 of December 10, 2007, amending Organic Law 2001-09 of October 15, 2001 on the Budget Law, and Article 39 of the Law):</p>	d

<p>http://www.gouv.sn/spip.php?article709. It reads: "Parliament has a maximum of sixty days to enact the drafts of the budget law. [...]. If the budget law for the year is not enacted before the beginning of the financial year [January 1], the president of the republic shall be authorized, in accordance with the provisions of Article 68 of the Constitution, to continue to collect existing taxes and renew the services voted on by decree."</p> <p>IBP Comment: For questions 66-68: for consistency purposes, IBP editors chose answer "d." Although the Constitution and the "Loi 2001-09 du 15 octobre 2001 portant loi organique relative aux lois de finances" mention that the budget proposal shall be submitted to the Legislature no later than the day established for the opening of the discussion session, there is not reference to whether and when the date of release is known to the public.</p>	
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> There is a decree published in the Official Gazette that defines in detail the timetable for preparing the budget proposal. It is Decree 2009-85/MEF on the preparation of the government budget of January 30, 2009.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" because the timetable is not disclosed to the public (see Article 68 of the Constitution).</p> <p><u>Peer Reviewer Two Comment:</u> This decree is not available as explained in the previous question. However, the organic law does state the timetables (in terms of days available) for approval of the budget by the assembly, the senate and parliament.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "d" because the "décret" is not available.</p> <p><u>IBP Comment:</u> Based on a review of comments and for consistency purposes, IBP editors chose answer "d." See comment for question 66.</p>	<p>d</p>

68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

Citation:

Comment:

Before the decree was published, the executive did not strictly adhere to the dates. But since it was enacted, it does adhere to the dates. The draft law is submitted to the assembly no later than October 15.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" because the executive does not release its timetable to the public. The comments are the same as the comments in question 66.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Based on the current year and last year, Parliament did adhere to the timetables since the budget was enacted before the deadlines. The December 2007 Organic Law certainly contributed to ensuring that the deadlines were met.

IBP Comment: Based on a review of comments and for consistency purposes, IBP editors chose answer "d." See comment for question 66.

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not consult the legislators in the budget preparation process. The administration determines its priorities on its own.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Indeed, I found nothing about any possible consultations with the members of the legislature in preparing the budget.</p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not hold consultations with the public as part of its process of determining budget priorities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a pre-budget statement; however, one is produced, but for internal use only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a pre-budget statement; however, one is produced, but for internal use only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none">a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.c. Yes, some explanation is presented, but it lacks important details.d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.e. Not applicable/other (please comment). <p><u>Citation</u> :</p> <p><u>Comment</u> :</p> <p>The executive does not publish a pre-budget statement; however, one is produced, but for internal use only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The legislature receives the budget the first week in October when the single budget session opens. The session lasts sixty (60) days and is divided between the national assembly and the senate; first the budget goes to the assembly and then to the senate. This information is stated in the "décret numéro 2009-85/MEF relatif à la préparation du budget de l'état" (Decree 2009-85/MEF on preparing the budget) of January 30, 2009. For the 2009 draft budget, the assembly received the draft law on September 27, 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This information is available in the above-mentioned Organic Law but not in the decree mentioned in the comment for this response; the decree is not available to the public.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no public hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Remark: Debates between the executive and the public can occur if you refer to Article 66 of the Constitution: "Parliament sessions are public. Closed-door sessions may be ordered on a one-time basis and for a limited amount of time. The full record of the debates as well as the parliamentary documents are published in the journal of debates or in the Official Gazette." In reality, I did not find these records.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d." The public can attend hearings, but not participate.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> During the plenary phase, the public and the press are free to attend, but they do not have the right to speak; in fact, the president of the assembly has the authority to expel them at any time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings on the individual budgets of the administrative units are held without the public and the press in attendance. For each ministry, there is a technical committee consisting of the minister of the budget, members of Parliament, and officials from the affected department.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The hearings of the legislative committees are not public.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Indeed, according to Article 66 of the Constitution, the full record of the debates and the parliamentary documents are published in the journal of debates or in the Official Gazette (www.jo.sn).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I retain my view that "d" is the most appropriate answer.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d." The committees do not hold public hearings.</p>	<p>d</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In view of this information’s sensitivity, which is in fact classified as secret defense, and given the fact the Parliament cannot guarantee that all the committee members will keep this information secret, it is customary for parliament not to dig much into expenditures related to secret matters related to national security and the military secret service.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none">a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.d. No, the legislature does not have any authority <i>in law</i> to amend the budget.e. Not applicable/other (please comment). <p><u>Citation:</u> Article 42 de la Loi organique n° 2001-09 du 15 octobre 2001 relative aux lois de Finances (Article 42 of Organic Law 2001-09 of October 15, 2001 on the Budget Laws)</p> <p><u>Comment:</u> The legislature may only obtain minor changes and the executive must approve them. If the change generates additional expenditures, the member of Parliament is required to include a proposal with his request to find the funds necessary for this expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The approved budget includes all the details at the program level.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "cThe 2009 enacted budget does not provide all the details of the amounts by department. (http://www.finances.gouv.sn/UserFiles/LF%202009%281%29.pdf).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	<p>C</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on actual expenditure is not published at this time.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." See the "situations mensuelles d'exécution du budget 2009" (monthly budget execution reports), available on the DPEE web site at the following address: http://www.dpee.sn/pages/seb.php.</p> <p><u>Peer Reviewer Two Comment:</u> The Ministry regularly publishes the "Tableau provisoire des Opérations financières de l'État" (preliminary table of government fiscal operations) during the year (http://www.finances.gouv.sn/les-nouveautes-du-site-du-ministere,10.html). The BCEAO is also supposed to provide information, but the information does not seem to be available on the Internet. It should be added that the information is highly aggregated and does not provide details for each ministry of other economic functions.</p> <p><u>Researcher Response:</u> The "situations mensuelles d'exécution du budget" (monthly budget execution reports) are in fact available.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose "a." The "situations mensuelles d'exécution du budget" are released every month.</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." See the "situations mensuelles d'exécutions du budget 2009" (2009 monthly budget execution statements) available at the following web site: http://www.dpee.sn/pages/seb.php.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c" because the information is available but not complete.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, and for consistency purposes, IBP editors chose answer "c."</p>	<p>C</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports on actual expenditure are not made public at this time.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b" or at least "c." In the document related to the initial 2010 Budget Law there is information on 2008 and 2009 (up to June) in which we find budget information from the administrative units (see pp. 45 to 66 of this document: http://www.dpee.sn/pages/apercul.php?id=3).</p> <p><u>Researcher Response</u>The "situations mensuelles d'exécution du budget" (monthly budget execution statements) are indeed available, but the information is incomplete.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose answer "c."</p>	<p>C</p>
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85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

For the current year, no reports are published at this time.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." In the document mentioned above (question 84) there is information on the discrepancies but these calculations are not disaggregated.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "c" because the information is available but not complete.

IBP Comment: Based on a review of comments and documents, IBP editors chose answer "c."

C

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports on revenue collections by source of revenue are not published at this time.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports on actual revenue collections are not published at this time</p> <p><u>Comment :</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Information that compares revenue collection is not yet published.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> No. No in-year reports on the public debt are published.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> No. No in-year reports on borrowing are published.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> No. No in-year reports are published.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." The reports are published at the end of each month. See: http://www.dpee.sn/pages/seb.php.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> "a." The "situations mensuelles d'exécution du budget" (monthly budget execution statements) are in fact available and are published at the end of each month.</p> <p><u>IBP Comment:</u> Based on a review of documents, IBP editors chose answer "a." Reports are released less than 1 month after the end of the period.</p>	a
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a mid-year report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There are “Lois de finances rectificatives” (amending budget laws) such as the one in 2009. Produced but not available to the public. The National Assembly enacted the 2009 laws in June 2009.</p> <p><u>Researcher Response:</u> The document which has been mentioned by Peer Reviewer Two cannot be considered a budget document. It is a specific situation.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation</u> :</p> <p><u>Comment</u> : The executive does not publish mid-year reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish mid-year reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none">a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.e. Not applicable/other (please comment). <p><u>Citation</u> :</p> <p><u>Comment</u> : The executive does not publish mid-year reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Article 15 de la Loi organique n° 2001-09 du 15 octobre 2001 relative aux lois de Finances (Article 15 of Organic Law 2001-09 of October 15, 2001, on the Budget Laws).</p> <p><u>Comment:</u> In general, the minister of finance issues a ministerial order for transfers less than or equal to the minimum level specified in the law. However, for transfers that exceed that level, the president of the republic signs a decree for an amending budget law and parliament must vote on it. In all cases, it is at the end of the year, after the transfers are made, that the executive makes the adjusting entries with Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Some cases of private contracts were reported in the press. Some references are: <http://senegal-business.com/2009/09-gre-a-gre-surfacturation-détournement>; <http://www.afrikline.com/senegal-pcrpe-nd> when a 5.4 billion CFAF contract is awarded privately; <http://www.rewmi.com/RUFISQUE-MARCHE DE GRE-A-GRE>.

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." Numerous sources indeed confirm questionable bidding procedures. In 2007, the IMF apparently identified 22 of 26 just for the "agence du projet de construction d'immeubles administratifs et de réhabilitation du patrimoine bâti de l'Etat" (agency for the project to build administrative buildings and renovate government-owned real estate) (Pcrpe). http://www.xibar.net/Plethore-de-marches-de-gre-a-gre-Le-Pcrpe-pris-la-main-dans-le-sac-par-le-Fmi_a2782.html.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because since the "Agence Nationale de Régulation de marchés publiques (National Government Procurement Regulatory Agency) (ARMP) was put in place, the frequency of private contracts has dropped substantially.

IBP Comment: Based on a review of comments, IBP editors chose answer "c."

C

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Article 12 de la Loi organique n° 2001-09 du 15 octobre 2001 relative aux lois de Finances (Article 12 of Organic Law 2001-09 of October 15, 2001 on the Budget Laws).</p> <p><u>Comment:</u> Government resources are spent only with parliament’s approval. Supplemental budgets are authorized only with a law that amends the budget law of the current year that Parliament enacts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Article 12 of Organic Law 2001-09 supports response “a.” However, it is necessary to see how the exceptions metioned in this article and in Articles 15, 18, 22 and 26 are used in reality. It is also necessary to see how these articles are different to understand for someone who is not well-versed on Senegalese law and budget laws.</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Information obtained from Mr. Ibrahima Ndiaye, official in the "Direction de la Coopération Financière" (Financial Cooperation Directorate - FCD) of the Ministry of Finance, during a meeting on July 12, 2009.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Indeed, the information related to the amount of the supplemental budgets is not made available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." The information is not available to the public.</p> <p><u>Researcher Response:</u> « d » I chose my answer because the information on the amount of the budget supplements is not made available to the public.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p>	<p>d</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Information obtained from Mr. Ibrahima Ndiaye, official in the Financial Cooperation Directorate (FCD) of the Ministry of Finance.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ul style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish a year-end report. Public accounting is systematically audited by the appropriate governmental control bodies. The audits are performed only at the government’s request.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, such a report is not produced at this time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The 2007 audit report was published on the SAI's web site at the following address: http://www.courdescomptes.sn/publications/RapportCourdesComptes2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u> In the last available report (2007 General Public Report) http://www.courdescomptes.sn/publications/RapportCourdesComptes2007.pdf, nothing is mentioned after 2004.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose answer "c."</p>	C

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The information is mentioned in the 2007 SAI audit report, available at the following address: http://www.courdescomptes.sn/publications/RapportCourdesComptes2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c" because the information is available but not complete.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose answer "c."</p>	<p>C</p>
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

114. 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. 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 they are removed.
- b. 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).

Citation:

Loi Organique N° 99-70 du 17 février 1999 sur la Cour des Comptes (Organic Law 99-70 of February 17, 1999 on the SAI);

<http://www.courdescomptes.sn/textes/loi9970.htm#chapitre2>.

Article 6: The magistrates of the SAI may not be removed as is the case for the magistrates on the courts and tribunals of the Republic. They are governed by a special statute determined by an organic law. They are appointed by decree based on the consent of the High Council of the SAI.

Constitution de la République du Sénégal (Constitution of the Republic of Senegal); <http://www.gouv.sn/spip.php?rubrique17>

Article 88: The judiciary shall be independent from the legislative and executive. Power is exercised by the "Conseil constitutionnel" (Constitutional Council), the "Cour supreme" (supreme court), the "Cour des Comptes" (SAI) and the courts and tribunals.

Article 93: Other than for offenses discovered while they are being committed, the members of the Constitutional Council may not be prosecuted, arrested, held or tried in criminal matters without the Council's authorization, and under the same conditions as the members of the Supreme Court and the SAI.

Other than for offenses discovered while they are being committed, the members of the Supreme Court and the SAI may not be prosecuted, arrested, held or tried in criminal matters unless the conditions provided for by the organic law on the status of magistrates are met.

Except for offenses discovered while they are being committed, the members of the Supreme Court and the SAI may not be prosecuted, arrested, held or tried in criminal matters without the authorization of the Council, and under the same conditions as the members of the Supreme Court and the SAI unless the conditions prescribed by the organic law on magistrates are met.

Comment:

The Supreme Audit Institution in Senegal is the Cour des Comptes, created by Law 99-02 of January 29, 1999. Information can be found at the following address:

<http://www.courdescomptes.sn/presentation/index.htm>

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Each year the SAI releases the audits representing the extra-budgetary funds to the authorities, but not to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Chapter III: Under the jurisdiction of the SAI (Articles 25 to 28) of Organic Law 99-70 of February 17, 1999 on the SAI; http://www.courdescomptes.sn/textes/loi9970.htm#chapitre3.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The fundamental legislation for the "Cour des Comptes" (SAI) (http://www.courdescomptes.sn/textes/index.htm) indicates that it is not the master of its decisions to audit public expenditures. In practice, things may be different. This is all the more surprising because, since 2007, no audits have been performed, whereas they were performed yearly prior to 2007.</p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI budget is determined by the executive, and the amount is lower than what the SAI needs to correctly carry out its work, hence the insufficient human and physical resources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The government of Senegal finances the SAI. However, the information on the amount, sufficient or insufficient, is not available.</p>	d
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI does not audit the security sector.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

The SAI maintains formal mechanisms of communication with the public on its web site in the column "Contact Us..." ["Nous Ecrire..."] at the following address:
<http://www.courdescomptes.sn/presentation/index.htm>

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The procedure is in fact the one mentioned in the comment above. However, we have no idea of the number of communications.

IBP Comment: Per the methodology and for consistency purposes, IBP editors chose answer "d." The "contact us" procedure described does not qualify as a formal mechanism of communication with the public.

d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Parliament receives a report the SAI produces, which examines the documents that the minister of finance submits to it. It may also ask the minister to submit all relevant documents for its enlightenment. This report is for internal use and it accompanies the draft budget review law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not report on the steps it has taken to address the audit findings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No such report is prepared and/or released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The members of the legislature are not provided audit reports on secret items because this information is classified "defense secret."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d