Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

Senegal’s score of 43 out of 100 is a little lower than the global average score of 45.
Since 2012, the Government of Senegal has increased the availability of budget information by:

- Publishing the Executive’s Budget Proposal, Enacted Budget, and Citizens Budget.
- Improving the comprehensiveness of the Pre-Budget Statement.

However, the Government of Senegal has failed to make progress in the following ways:

- Not making the Mid-Year Review, the Year-End Report, and the Audit Report available to the public in a timely manner.

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

Senegal’s score of 13 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is weak. This is lower than the global average score of 25.
The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

Oversight by the Legislature

The legislature provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage of the budget cycle.

However, the legislature does not have a specialized budget research office. Furthermore, in both law and practice, the legislature is not consulted prior to spending any unanticipated revenue or spending contingency funds that were not identified in the Enacted Budget.

Oversight by the Supreme Audit Institution

The supreme audit institution provides limited budget oversight.

Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate and has no quality assurance system in place.

Improving Transparency

Senegal should prioritize the following actions to improve budget transparency:
- Publish in a timely manner a Mid-Year Review.
- Increase the comprehensiveness of the Executive’s Budget Proposal by presenting information on the classification of expenditures for future years and the classification of revenues for future years.

Improving Participation

Senegal should prioritize the following actions to improve budget participation:
- Establish credible and effective mechanisms (i.e., public hearings, surveys, focus groups) for capturing a range of public perspectives on budget matters.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

Improving Oversight

Senegal should prioritize the following actions to strengthen budget oversight:
- Establish a specialized budget research office for the legislature.
- In both law and practice, ensure the legislature is consulted prior to the spending of any unanticipated revenue.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country’s questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Senegal provided comments on the draft Open Budget Questionnaire results.

Research to complete this country’s Open Budget Survey was undertaken by:
Mallé Demba Mbow
Groupe d’Etude de Recherche et d’Action pour le Développement (GERAD)
Boite Postale
16 473 Dakar Fann
Senegal
Gerad.afrik@gmail.com

Further Information
Visit www.openbudgetsurvey.org for more information, including:
■ The Open Budget Survey 2015: Global Report
■ Individual datasets for each of the 102 countries surveyed.
■ A technical note on the comparability of the Open Budget Index over time.