

PUBLIC FINANCE ACCOUNTABILITY IN SENEGAL: CHALLENGES TO CITIZENS' ACCESS TO INFORMATION

Media & Governance Series July 2019



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Introduction

Government and public institutions at all levels (national, provincial, local...) allocate public money to finance goods and services for the population. In December last year the Senegalese National Assembly voted the country's 2019 budget amounting to 4,000 billion CFA francs.

Public finance transparency is a prerequisite for **public participation** and **accountability**. Citizens' participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency. By easing access to information, citizens can provide feedback on government revenues and expenditures and therefore, have a say in policy formulation and resource allocation.

Budget transparency entails numerous benefits but four stand out ([World Bank](#)):

- **Less corruption:** if budgets are open to the public and subject to effective legislative scrutiny, there is less room for deviation from policy decisions and reversal of budget allocations;
- **Citizens' participation:** transparency allows citizens to provide feedback on the quality and adequacy of services and infrastructure provided.
- **Efficient use of resources:** thanks to citizens' feedback on the budget, the government can better allocate financial means to the different services.
- **More trust in government:** the gesture of opening up government books of account leads to more trust in government. Consequently, citizens are more likely to pay taxes.

In Senegal, issues of transparency, participatory governance and, accountability have long been at the forefront in public discussions. The 2001 Constitution provides opportunity to citizens and civil society organisations to partake in the management of public affairs. Furthermore, according to the transparency Code on Public Finance Management, government is required to regularly inform citizens on the usage of public resources. Despite these, participatory governance is limited due to the absence of a framework stipulating the modalities of public participation. The [2017 Open Budget Investigation](#) report buttresses that the fact that in Senegal, there is a relatively limited if not non-existent access to budgetary information and public participation in the budgetary process.

Drawing on available data and literature, this policy brief assesses citizens access to information in public finance accountability in Senegal. The policy brief begins with a contextualisation of transparency, participatory governance and public finance accountability. Then, the paper underlines the various obstacles to public participation and access to information about the national budget and public financing in general. It also makes some recommendations to citizens, Civil Society Organisations, the media and the Senegalese government on how to improve public finance accountability and citizens access to information.

1 General Context

1.1 Transparency, Participatory Governance and Accountability in Senegal



In theory, the Senegalese legal environment is favourable to transparency, accountability and citizens' participation. The country's constitution refers in its preamble to the principles of (1) transparency in the conduct of government's affairs, (2) of good governance and (3) of access by all citizens to the exercise of power.

In 2018, Senegal became the 8th African member of the [Open Government Partnership](#) (OGP) that aims to secure concrete commitments to promote open government, empower citizens, fight corruption and harness new technologies to strengthen governance. In the spirit of multi-stakeholder collaboration, OGP is overseen by a steering committee including representatives of governments and civil society organizations

In Senegal, public policies are subjected to the control of two stakeholders: a political control (Parliament) and a judiciary control (Court of Auditors). Senegal is a representative democracy; therefore, the State has no obligation to directly report to citizens its actions. However, the decentralization process which started in early 1960s with initiatives to counteract its Francophone legacy of strong centralization, has made citizen voices count for good governance. Local governments have been striving to include the voice of their populations into policymaking processes.

In practice, the main obstacle to participatory governance is the lack of national mechanisms and formal procedures that could allow citizens and Civil Society Organisations to monitor public policies. The absence of a law granting the right to access information further limits citizens from exercising their right to participate in good governance.

1.2 Public Financing and Public Finance Accountability in Senegal

The system of public financial management currently in use in the Republic of Senegal is based on the French law governing the public revenue budget and expenditure that was established in Senegal prior to the country's independence in 1960. The underlying legislation was revised a number of times over the ensuing decades. Since the mid-1990s, major changes have been made to the system in response to a new institutional structure flowing from the 2001 Constitution and the financial directives adopted by the **West African Economic and Monetary Union** (WAEMU). Important reforms have been made, such as reforms on customs and tax systems, and the creation of a Supreme Audit Institution (Court of Audit).

The **Constitution**, revised in 2001, assigns Government the responsibility to manage public finances. The government hence carries out the underlined responsibility by , executing the annual budget act prepared by its staff. In 2003, the Government of Senegal further reinforced the legal framework through three decrees signed on March 13 and 28. The decrees incorporated three other WAEMU directives and resulted in the adoption of the Public Sector Accounting Regulations, a Public Sector Chart of Accounts, and a Public sector Government Financial Statements.

In 2009, WAEMU sparked a wave of changes by adopting a new harmonized framework on the management of public finances supported by a strong vision of what transparency should be and how it should be implemented by member States. In 2011, government officials started to adapt the various Guidelines and Standards at the national level. The **Code of Transparency and Public Finance Management** has been harmonized and now stipulates *'citizens who are both taxpayers and service users are clearly, regularly, and fully informed of all that concerns governance and the management of public finances; the citizens are put in positions which allow them to express their views on the finances of the public administration in a public debate'*.

For several years now, Senegal has been strengthening its fiscal transparency and accountability:

- **The scope of the sub-region's statistical data has been harmonized** and expanded. Since 2017, Senegal has officially endorsed the International Monetary Fund's (IMF) Special Data Dissemination Standards (SDDS).
- Institutions improving budget transparency have been created such as the [National Office against Fraud and Corruption](#) (Office National de lutte contre la Fraude et la Corruption - OFNA) or the [National Financial Intelligence Processing Unit](#) (Cellule Nationale de Traitement des Informations Financières - CENTIF). However, there are no independent fiscal institutions in Senegal.
- Finally, an extensive array of **budget documents** is made available to the public via the Ministry of Economy, Finance, and Planning website. Senegal publishes not only the various proposed budget and their appendices, but also economic and financial reports, quarterly budget execution reports, and monthly reviews and quarterly notes on current economic conditions.

Public availability of budget documents from 2008 to 2017

Document	2008	2010	2012	2015	2017
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	●	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	●	●	●	●	●
Year-End Report	●	●	●	●	●
Audit Report	●	●	●	●	●

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

Figure 1 Open Budget Survey 2017 – Senegal

*In January 2017, Senegal adopted the '**Budget-Programme**' which implies the need for a new result based budgetary nomenclature, yearly development of public policies, and more opportunities for public managers and the strengthening of powers to control internal services of the public Administration, Parliament, and the Court of Auditors.*

These positive developments made Senegal earn a high score in the [Open Budget Index](#) (OBI) rating: 51/100 in 2017, 10 points higher than the global average and the third highest score in Sub-Saharan Africa. However, the country is still not yet considered as transparent by the International Budget Partnership (it must get 60/100 before being classified among transparent countries). On citizens' participation, Senegal score moved downwards from 13/100 to 02/100) which is quite worrying.

Despite the considerable progress recorded towards greater fiscal transparency, the budgetary practices reveal serious challenges: delays in the production and publication of budgetary documents, the absence of accountability mechanism, the non-publication of key documents such as the mid-year review and the auditing report.

1.3 Citizens' Participation and Access to Public Finance Information in Senegal

The **2001 Constitution provides opportunity** for citizens to partake in the management of public affairs. In article 102, the constitution stipulates “*local communities represent the institutional framework of citizens' participation in the management of public affairs*”. The Act 3 of decentralization also gives the opportunity for local officials to create consultation groups that can allow citizens participation. Yet, in practice, these participatory mechanisms are rarely used. Therefore, public participation in Senegal is relatively low. With a score of 2 out of 100, Senegal provides limited opportunities for the public to engage in the budget process.

How does public participation in Senegal compare to other countries in the region?

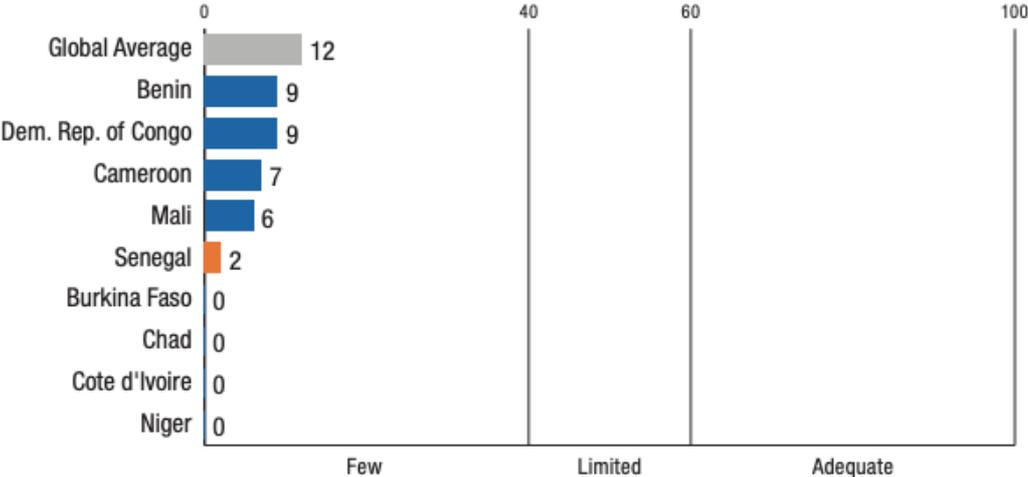


Figure 2 – Open Budget Survey 2017 - Senegal

Citizens have the opportunity to participate in public finance discussions during the **budgetary orientation debate** which takes place once a year. Yet, they cannot express their views as they only have the right to observe the discussions. There is a case for saying that citizens are not actively involved in the budgetary process at the national level. Aside from the broadcasting of sessions in Parliament, citizens have almost no information on the budgetary process.

The main challenge to participatory governance is **the absence of citizens' right to access information**. By not accessing information, citizens cannot provide feedback on government public policies and in particular on public finance. Therefore, they don't have a say in policy formulation and resource allocation.

2 National Policies that Encourage Citizens' Participation and Access to Information on Public Financing in Senegal

The legal framework in Senegal encourages citizens' access to information and their participation in the decision-making process. Both at the local and national level, instruments are in place to insure the efficiency of the tenets of good governance.

2.1 Article 102 of the Senegalese Constitution

Article 102 of the 2001 Constitution stipulates that *"local authorities are part of the institutional framework of citizens' participation to the management of public affairs"*. This article grants citizens the constitutional right to participate in local governance. Senegalese lawmakers commonly understand that citizens' participation should mainly be at the local level, not so much at the national level.

2.2 The Law N°2013-10

The **law N°2013-10** voted on December 28, 2013 on the general code of local authority, makes citizens' participation an important axis of local governance and development. Article 6 of the Code stipulates that *"any person legal or natural, can make propositions to regional ministers and mayors, on economic and social development trends of a particular locality and make recommendations on how to improve the functioning of institutions"*. According to lawmakers, citizens' participation at the local level must be done through the consultation frameworks created by municipal officials. These consultation frameworks are mainly made up of citizens, representatives of the private sector, and can be consulted on various subjects such as local development plans and project, and cooperation conventions.

2.3 The Citizens' Budget Published by the Ministry of Finance

Since 2014, the Ministry of Finance publishes on a regular basis **"The Citizens Budget"**. This is a short version of the financial law aiming at facilitating access to information on tax revenues and expenses made by the government. This document unfortunately is not easily accessible, and its content written in French is very technical. However, it is important to commend the government for its efforts towards the simplification and accessibility of the Citizens' Budget.

2.4 The High Council of Local authority

The Senegalese government created in 2016 the **High Council of Local Authorities** to ensure a better consideration of citizens needs in the implementation of local policies. This Council's mandate is to share reasoned opinion on decentralization policies and territorial development.

2.5 The Multi-Stakeholders Framework

In 2017, the Ministry of Good Governance created a Multi-Stakeholders Framework to monitor the Budget. The Framework is made up of civil servants, civil society organizations, the State justice department, and the private sector. The creation of this Framework is as a result of the government's desire to gather citizens' initiatives aimed at monitoring and analysing the implementation of public policies. The members of the Framework meet frequently to build their capacities and conduct independent analysis on the state of implementation of public policies. Today, one of the top priorities of the Framework's stakeholders are to replicate this initiative at the local level.

3. Improving Citizens' Access to Information on Public Financing in Senegal - Role of Other Key Watchdog Stakeholders



a. Media

Media outlets are getting more and more interested in budgetary transparency. Beside publishing reports tackling financial issues, they create more pedagogical formats to disseminate their information to the population. For instance, [Africa Check](#), an independent, non-partisan media organization that verifies statements made in the public space using journalistic skills, published a [factsheet](#) to help citizens understand Senegal 2018 national budget.

The media also hold government accountable for their actions. For instance, in December 2010, as another fiscal year ended without a proposed Budget Oversight Law on the table, a journalist from the independent daily [Sud Quotidien](#)

charged that this constituted "a flagrant violation" of the constitution. In response, the government pledged to bring its record up to date by the end of 2011. In 2012, all Budget Oversight Laws up through 2010 were passed.

However, the media faces many challenges in its coverage of public financing: (self)-censorship, the lack of technical knowledge to deal with some financial issues, the absence of official information among others.

b. Civil Society Organisations

Civil Society Organisations (CSOs) undertake several actions to promote transparency, citizens' participation and accountability.

The [Civil Forum](#) (Forum Civil) works for transparency, good governance and the fight against corruption. It has particularly distinguished itself and was accepted in 2000 by Transparency International as its Senegalese section.

The **Réseau Citoyen pour la Transparence Budgétaire au Sénégal (RCTB)** is a citizen network made up of four (4) NGOs created in 2014 to promote budget transparency. The network gathers different organisations to monitor the budget and enables them to carry out the monitoring in their sector: [CICODEV](#) in health, [Alphadev](#) in education, [Action Solidaire](#) in extractive industries and [ENDA Ecopop](#) in decentralization and local authorities. Their five main goals are to:

1. Strengthen the capacity of network members to develop, implement, report and monitor the budget;
2. Collect and disseminate budgetary information among the population. In 2014, they produced a [video](#) on the budgetary process;
3. Advocate for the establishment of consultation frameworks including civil society in the budget process;
4. Analyze finance laws;
5. Establish their network at the institutional level

The RCTB's president, Amadou Sheikh Kanoute, announced that the network is developing a four-year strategic plan (2018-2021) whose ambition is to contribute to greater citizens' participation in the budget process.

4. Barriers to Citizens' Access to Information and Public Participation

Despite efforts by government, the media and CSOs in providing information on public finance accountability to citizens in Senegal, the governance system still faced with many challenges which can be summed up into three categories:

4.1 The Absence of a Law on Access to Information

Senegal has signed the Transparency Code of WAEMU which gives to citizens the right to access information on the usage of public resources (both budgetary and natural). The Code further exerts pressure on the government to make information accessible to citizens.

However, because of the absence of a national law on access to information, transparency in public finance in Senegal remains a 'pious wish'. Because they are not informed, citizens have limited understanding of their rights in terms of participation in decision making. It is especially the case of citizens living outside of the capital, Dakar who do not have the possibility to express their needs to the government.

Fortunately, there is currently an ongoing process under the Ministry of Good Governance for the adoption of the law on access to information. The process is also supported by a technical committee. For the meantime, citizens can count on watchdog stakeholders, the media and Civil Society Organisations, to provide them with information on public finance.

4.2 Misrepresentation of Citizens During Budget Review

Citizens do not participate in the decision-making process as they do not actively participate in discussions. The only right which is granted to citizens in the budgetary process is to participate as observers in the debate on budgetary orientations, a presentation of the pre-budget report to the Parliament. Only parliamentarians can ask questions and make amendments to the budget during the examination phase.

Very often, citizens feel like MPs do not represent their needs and aspirations adequately. In fact, the challenges faced by both the Parliament and civil society organisations in requesting for more accountability is the lack of technical capacity to master financial issues. Contrary to the state that has many experts in various sectors (education, water, sanitation, health, public finance, etc.), the bodies in charge of overseeing the action of the state lack expertise.

With the support of technical and financial partners, some progress has however been recorded. A dialogue platform between the government and civil society stakeholders has been created to discuss the usage of public resources. However, this type of framework is still nascent and quite inefficient.

4.3 Social Accountability Mechanisms are almost Non-existent

Although the law provides mechanisms of control and evaluation of public policies by the National Assembly, it does not make such provisions for citizens and civil society organisations, despite their right to monitor public resources. Parliamentarians who represent the People are mandated to monitor the actions of the government. However, parliamentarians' control of government's action is often weak. Legislative committees do not examine and publish reports of their analyses of the Executive's Budget Proposal online. In practice, as the budget is implemented, the legislature is not consulted before the government reduces spending due to revenue shortfalls.

Civil society's watchdog role is very limited. First, because of the lack of human resource with acute knowledge in public finance. Second, because of the weak coordination of various accountability platforms and third, because of the absence of a unanimous methodology for the monitoring and evaluation of public policies.

4.4 Limited Understanding of Citizen's Rights to Participate in Decision Making Processes

Citizens have a limited knowledge and understanding of their rights to participate in decision-making processes. This is particularly due to two factors: the limited access to online information and the language.

a. Access to Online Information

The main channel through which information on the usage of public resources is shared is the internet. Even though Senegal has a good internet penetration rate, it is not accessible to the whole population, especially in rural areas. Furthermore, even if citizens have access to the websites, they are not always able to understand the information shared because of the technicality of the language used.

b. Language

The information on the public budget is only available in French. This sets aside a huge chunk of the population that only speaks local languages (more than 70% of the population). Furthermore, the technical language used in official documents is often not clearly understandable.

4.5 Case in point – the Growing need for more Transparency and Accountability in the Exploitation of Natural Resources in Senegal

The recent discoveries of oil and gas which has occupied public debates for the past few weeks in Senegal exemplifies the challenges of citizens' participation in decision-making and the control of public resources. Only politicians, both from the ruling party and the opposition have taken part in the public debate. Furthermore, they have not given citizens clear and understandable information on the contracts that are being signed, the various provisions of the law, and the realities related to extractives industries in general.

In such situations, citizens are hardly able to find reliable and understandable information on how the oil and gas resources are being exploited and what the financial repercussions be for the country's budget. Thousands of people took the streets of the Capital Dakar in June and July 2019 to protest oil contracts condemned as fraudulent and asked for more transparency in oil and gas management. The demonstrations followed accusations of corruption against the Senegalese President's brother.

5 Recommendations

After an analysis of the Senegalese situation, we observe that despite the numerous governmental policies aiming at reinforcing public participation and access to information on public finance, there are still challenges. In order to further improve the quality of public finance transparency and accountability in Senegal, we make the following recommendations:



Citizens:

- a. Take initiatives to better understand State's policies and public finances;
- b. Strengthen advocacy campaigns to pressure the State into passage and institutionalisation of a right to access information law;
- c. Enforce local frameworks to encourage and strengthen the practice of transparency among local authorities. Such initiatives could be supported by a partnership with community-based organisations.



CSOs

- a. Conduct advocacy campaigns for the inclusion of citizens in priority public policies;
- b. Regularly monitor the execution pace of huge profits, and spendings of the Government. To do this, civil society organizations must agree on a common approach and tools to monitor the government's budget;
- c. Further share citizens' feedbacks by organising events, for example public forums on sectorial accountability on the quality of service delivery.
- d. Facilitate citizens-authorities' engagements or dialogues in order to improve service delivery



Media

- a. Build journalists' capacities on issues related to transparency and public participation to strengthen the coverage and integrity of fiscal and financial reporting;
- b. Educate citizens on the content of public policies in terms of good governance and public participation. E.g.: broadcast debates on the right of information and public participation;
- c. Alert the Government when necessary on eventual gaps in the implementation of public policies. E.g.: organise budgetary analysis and share the final results with the government;



Government

- a. Create a legal environment suitable for public participation and transparency by adopting a law on access to information and formalizing various consultation frameworks at the local level;
- b. Consider citizens' recommendations in the development and implementation of public policies. E.g.: organise multi-stakeholders (State, technical and financial partners, citizens) round-table discussion;
- c. Translate important information into local languages (at least the seven most spoken local languages);
- d. Give more information to citizens on priority public policies especially in the sector of health, education, water, sanitization, and security.

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