



Final Report
**Training Workshop on the budget process with the Finance Committee of
the Senegalese National Assembly**

Dakar, 25 to 26 October 2005

Context

The budget is often described as the key economic policy instrument for any government, a document which provides a comprehensive review of the nation's priorities. In the case of an emerging economy, like Senegal, the legislature has a key role to play in the bid to promote economic development by ensuring the participation of the poor and insisting on transparency and open participation in the budget process. Parliament should also play its monitoring role as regards budget implementation.

Parliamentary democracy entails that leaders account for their actions. An open and transparent government is essential for the stability and growth of a country. Parliaments should show interest in the way in which laws are drafted, implemented and applied since lack of opening and transparency can result in corruption and/or poor administrative management.

Like in several other parliamentary systems, the Senegalese Parliament and the Finance Committee, in particular, should see to it that the government presents a complete annual budget, in time, which should mention amounts which are expected to be spent in each ministry and for each programme, and take stock of the amounts that have already been generated and spent. Parliament has the power to raise issues and hold discussions on the State's budget proposals. It should not only verify the expenditures but also analyse the risks, costs and feasibility of budget proposals. Parliamentarians should consider the entire budget cycle and ensure that reports are submitted to Parliament on each of its components.

To efficiently play their role in the budget cycle, parliamentarians should annually discuss the government's objectives. The Senegalese National Assembly has several tools at its disposal to play its budget monitoring role. Parliamentarians may take advantage of deliberations (question periods, declarations, statements, questions addressed to ministers) to disclose irregularities or question the Government's approach. They also have the possibility to get to the core of their

budget analysis in the various parliamentary committees which are mandated to evaluate the budgets and accounts of each ministry.

While it is true that the Finance Committee often acts as the architect of the budget cycle, it is worth recalling that the budget is examined and discussed by all the parliamentary committees. This supposes the holding of public deliberations, in order to gather the population's testimony, as well as meetings with ministers and top government officials.

Complexity of budget analysis

Every year, during the second ordinary parliamentary session, the Senegalese Government proposes a finance act (its national budget) to the National Assembly, by the opening date of the session, at the latest (Article 68 of the Constitution). The budget session is supposed to open during the first half of October. In the course of the session, the draft budget has to be referred to the permanent committees, for their advice. The latter should prepare, for submission to the General Economic, Finance, Planning and Economic Cooperation Committees, a report pertaining to the part of the budget document concerning them. There are eleven (11) permanent committees in parliament, The Constitution provides that parliament has a maximum of 60 days to pass the draft finance acts.

The finance act is a very complex, comprehensive and very voluminous document. Government officials, experts, economists and statisticians spend months devising and drafting such a law. The parliamentarians, most of whom are not specialists in economy and finance, are entrusted with the onerous responsibility of reviewing and budget proposals. The Senegalese parliament has no technical adviser for its various committees and depends on a few resources in the legislative services for legislative expertise. Thus, parliamentarians are extremely restricted by both time and the shortage of expertise within their institution. As a result of these constraints, budget analysis turns out to be a very laborious task for them.

In order to overcome the obstacles and the Assembly's resource shortages, the parliamentarians should join forces with experts, non-governmental and inter-governmental organisations so as to exchange information and receive expertise. Access to the research and data bases of academic institutions and the civil society may beef up the parliamentary analysis of the proposed budgets.

In view of the shortcomings observed in the budget analysis carried out within the Senegalese Parliament, the Finance Committee indicated its interest for a more in-depth training on the budget process and the analysis and control mechanisms available to parliamentarians.

Objectives

General Objective:

The general objective of this workshop is to build the capacities of parliamentarians, members of the Finance Committee of the National Assembly of Senegal, in order to improve the impact of the parliamentary contribution to the preparation of the finance act, notably the national budget, and the monitoring of its implementation.

Specific Objectives

The workshop has several objectives :

1. Strengthen parliamentary contribution to the budget cycle and enhance the parliamentarians' role in budget analysis and the responses/questions to the government
2. Improve the parliamentarians' knowledge on economic and political issues which impact on the priorities of the national budget (poverty, trade, gender equality, globalisation)
3. Identify the relations and synergy between the budget and national programmes such as the PRSP, budget reform and the accelerated growth strategy.
4. Show that the budget process is a cycle in which parliamentarians should be involved throughout the year through control and long-term surveillance.
5. Develop partnership between the civil society and parliament for exchanges and dialogue on good governance themes and, more specifically, on the national budget process.
6. Provide a forum for experts and researchers to present their perspectives and analyses to members of the National Assembly.

Participation

50 persons, including 31 parliamentarians and 5 representatives of the parliamentary staff, participated in the two-day training. 8 women parliamentarians partook in the workshop, i.e. 26% of the parliamentarians present. The President of the National Assembly was represented at the opening session and during the proceedings by the Third Vice President, Mr Babacar Gaye.

The level of participation can be considered as very high since the workshop was organised during the month of Ramadan while the parliamentary budget session was on. Actually, the deliberations of the technical committees kicked off at the same time as the training session. Despite these constraints, the majority of parliamentarians who were invited, assisted in the proceedings.

CIDA was represented by Mrs Agathe Frappier, Head of Canadian Cooperation and Director of the Senegal Programme as well as Mr. José Montabes, Deputy Director of the Senegal Programme, and Mr. Médoune Cissé, Expert in Governance at the Canadian Cooperation.

Concerning experts, the Regional Office of the Parliamentary Centre had invited Mr Ali Sow, Expert in public finance, as the moderator/facilitator. The Ministry of Finance was represented by the Director General of Finance as well as the Director of Budget and experts of the Ministry who made presentations on the nomenclature and budget reform issues and on gender and poverty. Mr. Doudou Ndiaye, former National Assembly Secretary General shared his expertise on parliamentary control. The Parliamentary Centre had also invited representatives of the civil society, particularly its partners the 'Forum Civil' and CONGAD, two organisations which are already involved in the Centre's programme in Senegal.

The media was present during the two-day training, but most of them were there for the opening ceremony. A significant number of parliamentarians were invited for interviews and the television, radio and the printed press covered the event extensively.

Observations on the programme

The Parliamentary Centre and the Finance Committee of the National Assembly worked closely to develop the training programme. The regional coordinator held two meetings with members of the Finance Committee to review the commission's objectives and expectations with respect to this training, and provide parliamentarians with the opportunity to identify their needs and interests in budget training matters. The workshop's programme reflects the parliamentarians' priorities and took into account the suggestions made by the Finance Committee and its chairman, Mr Ndiawar Touré.

The CPC Regional Office and the Finance Committee were bent on having this training organised before the end of the October - December 2005 budget session. In view of the fact that the training was held during the month of Ramadan, we proposed an extended half-day programme in order to avoid coffee breaks and lunch and to enable participants to rest in the afternoon. This system turned out to be practical and registered the regular attendance of participants.

As regards the documentation provided to participants, the CPC regional office prepared a documentation kit comprising various articles and guides on the budget process as well as documents relative to « gender and budget » and the PRSP policies. A CD including various interventions and presentations made during the training session will also be distributed to participants with the final report.

Discussions Day 1

Three papers focussing on the budget process, were presented on the first day. Mr. Mor Sall, Budget Director at the Ministry of Finance and the Economy (MEF) made two PowerPoint presentations on the **process and budget nomenclature** while his colleague Mr. Ibrahima Ndiaye, Head of the Revenue Division at the MEF, talked about budget reform and the Medium-Term Expenditure Framework (MTEF).

During the discussion period, the following points were raised :

- Several parliamentarians laid emphasis on the Parliament's lack of power and authority in the budget process and the impossibility of amending the budget as presented by the government.
- Some parliamentarians posited that the day set aside for the budget orientation debate is not properly used in Senegal and that Parliamentarians could seize this opportunity to represent the citizens' interest better and question the government. An option will be to chose a theme per session and concentrate the interventions and questions on this specific theme.
- Several participants mentioned the lack of collaboration and exchange between Parliament and the MEF, adding that the former should request the latter to report on the budget in the course of the year.
- In reaction to Parliament's lack of authority in the preparation of the budget, several participants indicated that the Parliament's real power in the budget process is exercised at the level of control and the questioning of government's actions.
- There seems to be a confusion within Parliament about the role of technical committees and the finance committee as regards budget analysis and several parliamentarians called on their institution to organise itself to ensure that there is no duplication of tasks between the various committees as regards budget review.
- In reaction to the fact that Senegal was the first country to implement the WAEMU community nomenclature, some parliamentarians wondered whether this nomenclature constituted an impediment to the development of programme budget and the MTEF.
- The majority of participants seemed to agree that the MTEF and programme budget approach will be beneficial from the participatory standpoint and with respect to transparency and budget control.
- Parliaments' lack of resources was raised, especially as regards technical support of parliamentarian assistants which do not still exist in Senegal. Parliamentarians observed that they need experts and access to data and information from the government, in order to be able to analyse the budget better.

Discussions Day 2

Three presentations were made on the second day of the training session.

Mr. Doudou Ndiaye, Chargé de Mission at the Office of the Ombudsman and former Secretary General of the Senegalese National Assembly made a presentation, based on a document which he had prepared for the training on Parliamentary control in the budget cycle.

During the second session, Mrs Fatou Diouf Ndiaye, in charge of the qualitative follow-up and participation in the PRSP monitoring Unit at the MEF, dealt with gender issues and the examination of the budget for the reduction of gender inequalities.

At the end of the programme, Mr. Mignane Diouf of CONGAD and Professor Mahoumet Fall of the 'Forum Civil' spoke briefly about the civil society perspective as regards budget control.

During the discussions, the following points were raised :

- A participant mentioned the fact that with regard to the national budget, the huge majority of parliamentarians are concerned about their locality and what portion of the budget is assigned to their area, and very few of them show interest in the broader issue of Parliamentary control.
- As regards remarks and questions addressed to ministers, several parliamentarians complain that the interface between the ministries and the parliamentarians is too restricted and that the ministers are not members of Parliament as in the case of the Westminster system in which a minister can be questioned on a daily basis.
- The issue of parliamentary assistants and technical support for parliamentarians came up often, particularly in the context of the rapporteur general of the Finance Committee who has no technical support to draft the reports of the budget session
- The parliamentarians also mentioned the lack of budget at the Assembly as one of the constraints thwarting the public consultations and investigations, which could have been organised by the committees. Lack of resources makes field trips and consultative sessions impossible.
- The relations between the Audit Court and the Parliament was discussed and parliamentarians were of the view that Parliament should work more closely with the Audit Court and go by the reports and information provided by the Court.
- Some parliamentarians deplored the fact that parliamentary action on budget matters in Senegal is especially limited to the annual budget session and that control actions should be undertaken throughout the year. One possibility could be to undertake investigations and follow-up actions at grassroots level in the localities in order to verify the impact of budget programmes on the populations

- As regards the link between the Senegalese PRSP programme and the budget, several parliamentarians wondered whether their colleagues are really aware of the PRSP and thought that it would be useful to organize training sessions in this regard.
- A female parliamentarian underscored the fact that each ministry has designated a gender focal point but that these focal points are not involved in the preparation of the programme. The Assembly should consult these focal points/specialists in order to be more informed about gender issues. There was also a recommendation for the creation of a gender network at the National Assembly to examine the gender issue with respect to all government policies and programmes.
- As regards relations between the civil society and Parliament in the budget process, participants mentioned the fact that collaboration among these actors could be improved and that the civil society may provide factual information, research and analysis in order to assist Parliament in its auditing and control actions.

Expected results

According to the impressions, comments and formal training assessments, the participants seemed satisfied with the workshop and most of them said they found this exercise useful and judicious, especially in view of the ongoing budget session.

The CPC regional office collected 25 evaluations by participants. Out of this group of 25, 21 or 84% stated that they found this training extremely useful for their work as Parliamentarians (14 participants graded it 5 and 7 participants chose 4.; it is worth noting that 1 is the lowest while 5 is the highest mark.)

Some of the participants' recommendations mention the need for a longer-training session, expressing the hope that the training will be recurrent and organized on a permanent basis to enable parliamentarians to further their knowledge in this field; the majority recommend that the training be held outside Dakar; some would like to see practical cases using real budget data and case studies of Senegal.

The activity contributed the achievement of the goal of improving the Senegalese Parliament's capacities in the budget process. The initiative already generates the following short-term results:

- Consolidating the knowledge and capacities of Senegalese parliamentarians to contribute better to the debate and analysis of the national finance act;
- An acquisition of competence in the gender and poverty reduction budgeting sector;

- An enhanced sensitization of parliamentarians about the country's economic and social issues which impact on national budget priorities.

The workshop also provided the opportunity for an open and spontaneous discussion among members of the finance committee on the role of their committee and the need for coordination with the technical committees of the National Assembly. The training thus generated suggestions and action trails for the Chairman of the Committee with a view to instituting reforms to improve the impact of the Committee's work in relation to the budget review. The workshop thus served as a sort of discussion and planning forum for the Finance Committee because the two days of training enabled participants to identify the shortcomings and needs of members of the committee.

Besides, the discussions held during the workshop also provided the opportunity for relaxed discussions with and questions to representatives of the Ministry of Finance and the Economy who were deeply involved in the programme and who were very eager to reply to the various questions asked by parliamentarians.

Even though the session with the civil society was very brief, it served to strengthen the idea that parliamentarians can work closely and exchange with members of civil society who are at their disposal with a lot of information which could facilitate budget analysis and control in Parliament.

Gender equality

In addition to the active participation of women parliamentarians in the workshop (25% of parliamentarians and over 30% of participants, in general), this training especially laid emphasis on gender as a political and economic concern which should be taken into account in the budget preparation. Thus, the programme comprised a specific session on « gender and budget » which made it possible to sensitize participants about gender inequalities which may exist in a budget and the tools required by parliamentarians to develop a gender-based analysis and promote gender equality within the budget process and the government's economic policies.

Recommendation for future activities

With the backing of the FADAD fund of the Canadian Cooperation in Senegal, the CPC regional office prepared a budget support programme comprising two training activities, the first was held from 25-26 October 2005 while the second will take place in early 2006.

Following the success of this first initiative, the Finance Committee and participants in this workshop underscored their interest and availability to take part in a second training programme. The proposals made during the first

workshop seem to suggest that the second one should focus exclusively on Parliamentary control tools and mechanisms, especially as regards budget auditing outside the annual budget session. Parliamentarians called for more case studies and practical examples drawn from State budgets in order to be better equipped for their own analysis.

The CPC regional office thus proposes to meet with the Chairman and members of the Finance Committee at the end of the 2005, in order to plan the second workshop which could be organized by the end of March 2006.

The holding of this workshop also attests to the Senegalese parliamentarians' determination as well as their keen interest in training sessions on budget matters and parliamentary control capacity building. Participants unanimously confirmed to us their need for a longer-term parliamentary support programme to train parliamentarians as well as the National Assembly staff.

List of participants:***Parliamentarians:***

Fatou Aïdara
 Abdoulaye Ba
 Mama Dabo
 Amath Dansokho

Mame Bousso Samb Diack
 Opa Diallo
 Thiedel Diallo
 Emilie Diatta
 Thierno Diaw
 Khadidiatou Diedhiou
 Souleymane A. Diedhiou
 Madia Diop
 Penda Sago Diop
 Mador Diouf
 Mamadou C. Diouf
 Ibrahima Isodore Ezan
 Mamadou Faye
 Babacar Gaye
 Amadou Gallo Ndiaye
 Fatim N. Ndiaye
 Grégoire Biram Ngom
 Dib Niom
 Moussa Sakho
 Cheikh Bamba Sall
 Meissa Sall
 Oumar Sane
 Djibril Sow
 Haoua Dia Thiam
 Boubacar Thioube
 Adja Gnagna Thouré
 Moussa Tine
 Ndiawar Touré

Mamadou Aïta Ndiaye (staff)
 Mame Lissa Sow (staff)
 Aminata Fall (staff)
 Antoine Ngor Faye (staff)

Experts:

Ali Sow, Facilitateur Cabinet Sud 21
 Nene Dieng, Directrice Générale des Finances, MEF

Others:

Agathe Frappier, CIDA
 José Montabes, CIDA
 Médoune Cissé, CIDA
 Christine Ivory, CPC

Marie Jeanne Diouf, CPC
 Ardo Ngom, Cabinet Sud 21

Fatou Diouf Ndyiaye, Cellule DSRP, MEF
Doudou Ndiaye, Médiature
Mor Sall, Directeur du Budget, MEF
Ibrahima Ndiaye, MEF
Mouhamet Fall, Forum Civil
Mignane Diouf, CONGAD



*Parliamentary Centre
Le Centre parlementaire*



Canadian International Development Agency
Agence canadienne de développement international

Canada

Parliamentarians' Training Workshop

“The role of Parliament in the budget process”

25-26 October, 2005

Sofitel Teranga

Dakar, Senegal

Workshop Facilitator: Mr Aly Sow, Expert Trainer in Public Finance and President of Sud 21 corp.

Tuesday, 25 October 2005

8 :30 – 9 : 00

Opening ceremony chaired by Mr. Pape Diop, President of the National Assembly (to be confirmed)

Welcome Address by :

- Mr Ndiawar Touré, Chairman of the Economic and Finance Committee
- Mrs Christine Ivory, Representative of the Canadian Parliamentary Centre

9:00 – 11:00

The process and budget nomenclature

Presentation by Mr Mor Sall, Budget Director, Ministry of Finance and the Economy

Discussion in plenary

11:00-11:15

Break

11:15-13:00 **Budget Reform and the Medium-Term Expenditure Framework**

Presentation by Mr Ibrahima Ndiaye, Head of the Revenue Division, Ministry of Finance and the Economy

Discussion

Wednesday, 26 October 2005

08:30-10:00 **Parliamentary control in the budget cycle**

Presentation by Mr Doudou Ndiaye, Chargé de Mission at the Office of the Ombudsman and Former Secretary General of the National Assembly

Discussion

10:00-10:15 Break

10:15-11:45 **The Budget and the Poverty Reduction Strategy**

Examination of the budget for the reduction of gender inequalities

Presentation by Mrs Fatou Diouf Ndiaye, in charge of the qualitative follow-up and participation at the PRSP Unit of the Ministry of Finance and the Economy

11:45-13:00 **Civil Society perspective on the budget and the national economy**

Interventions by Mr Mbaye Niang, CONGAD and Professor Mahoumet Fall, Forum Civil

Discussion

13 :00-13 :30 **Closing ceremony**