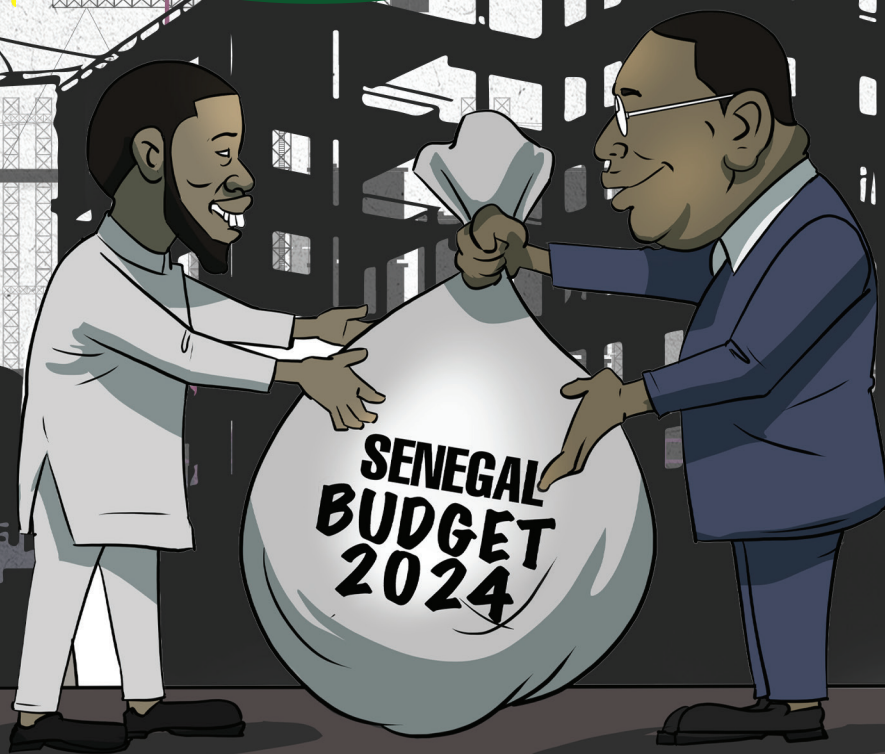


Citizen's Guide to Senegal's 2024 Budget



INTRODUCTION

This guide to Senegal's 2024 national budget aims to simplify and explain key provisions of the budget for citizens. Its goal is to create an informed community capable of actively participating in the budgetary process and holding the government accountable for its commitment. This pamphlet fosters transparency and accountability by opening up the budget to citizens.



WHAT IS A GOVERNMENT BUDGET?

A government budget is a financial roadmap that outlines how much money the government expects to collect (through taxes and other sources) and how it will be spent over a specific period, typically a year. This plan is critical to funding national healthcare, education, and infrastructure priorities. It is a comprehensive tool that guides policy, promotes fiscal responsibility, fosters transparency, and contributes to economic stability and citizens' well-being. Understanding the government budget empowers citizens to participate actively in shaping their communities and holding their leaders accountable.

GOVERNMENT BUDGETING PROCESS IN SENEGAL

The Senegalese government's fiscal year begins on January 1 and ends on December 31 of the following year. The main stages are:

- Programming (Ministry of Finance, DPG, "Direction of Budget Programming")
- Budget orientation debate between the Ministry of Finance and the National Assembly and publication of the biannual Budget Orientation Document "DPBEP."
- Consultation between the Ministry of Finance and the other sectoral ministries
- Presentation of the Budget Project to the National assembly during the Budget marathon by MDAs
- Vote of the approved Budget (Financial Act) by the national assembly (opening of authorizations and credits)
- Publication of quarterly budget performance reports
- vote on the budget regulation act by the National Assembly
- Each stage involves different stakeholders in different activities. The government sometimes proposes amending the Finance Act if the government's budget plans change.

SENEGAL GOVERNMENT'S PRIORITIES IN 2024

Public Projects to be implemented in 2024

Capital projects in Budget's focus regions, namely Kaolack, Diourbel, Saint Louis, Thies, Dakar, Ziguinchor.

Here are the projects the Senegalese government intends to carry out this year.

Transportation

- Dakar-AIBD Rail Service
- Bus Rapid Transit (BRT) Pilot Project
- Construction of Dakar-Tivaouane-Saint Louis Highway
- Construction of Mbour-Fatick-Kaolack Toll Highway
- Rehabilitation of Senoba-Ziguinchor Road and Construction of a Bypass in Ziguinchor
- Restoration of internal railway lines, stops, stations, and ticket offices on internal lines

Environment

- Hann Bay Depollution Project
- Touba Sanitation Project

Energy

- Sangomar Yaakar Teranga Project
- GTA Saint Louis Gas Project

Health

- Saint Louis Meridian Hospital

Sports And Recreation

- Construction of Stadiums (Léopold S. Senghor)
- Construction of Stadiums (Lamine Gueye)
- Construction of 4 Stadiums (Aline Sitoe Diatta Stadium)
- Construction of 4 Stadiums (Elimanel Fall)

Agriculture

- Opening Program for Agricultural and Rice Production Areas (Dande Maayo-Louga Keur Momar Sarr-Richard Tol)

Social Welfare

- National Family Security Scholarship Program
- Senegal Cities Promotion Program (PROMOVILE)



DEBT SERVICING

In 2024, the Minister of Finance is authorized to contract loans, accept donations on behalf of the State of Senegal, and mobilize cash resources totaling FCFA 2,442,133,618,000.

These treasury operations may be carried out on the national market or the international market with foreign countries, international organizations, and institutions under conditions set by decree or by agreement.

Approval of the cash flow statement

The financing table for cash resources and expenditure amounting to FCFA 2,138,376,718,000 for the year 2024 is ratified in accordance with the laws and regulations in force, in particular the provisions set out in this budget.

ALLOCATION TO 3 THREE SECTORAL MINISTRIES

Health and social protection

Ministry of Health and Social Protection

The budget is allocated to the Ministry of Health and Social Protection. It has been set at 271,623,366,449 CFA francs in commitment appropriations (AE) and 263,470,384,079 CFA francs in payment appropriations (CP). "An increase of around 9% for the 2024 financial year".

The budget has been divided into four major programmes.

Programme 1: The first is entitled Steering, coordination, and administrative management.

Programme 2: Basic Health

Programme 3: Reference Health

Programme 4: Social protection

National Education

Ministry of National Education

For the 2024 financial year, the draft budget of the Ministry of National Education is set at 909,323,430,797 CFA francs in payment appropriations (PA), with commitment authorisations (CA) valued at 944,959,363,377 CFA francs. The 2024 budget is based on 6 programmes.

- Appropriations allocated to the "Preschool Education" programme
- Programme 2 - Elementary education,
- The General Middle Education programme for the 2024 financial year,
- The Secondary Education Programme,
- The basic education programme for young people and adults
- The Ministerial Steering, Management and Administrative Coordination programme,

Agriculture and livestock

Ministry of Agriculture, Rural Equipment and Food Sovereignty

For the year 2024, the budget of the Ministry of Agriculture, Rural Equipment and Food Sovereignty is set at 219,494,446,493 FCFA in commitment authorisations and 207,842,023,528 FCFA in payment appropriations. These appropriations are broken down by programme as follows:

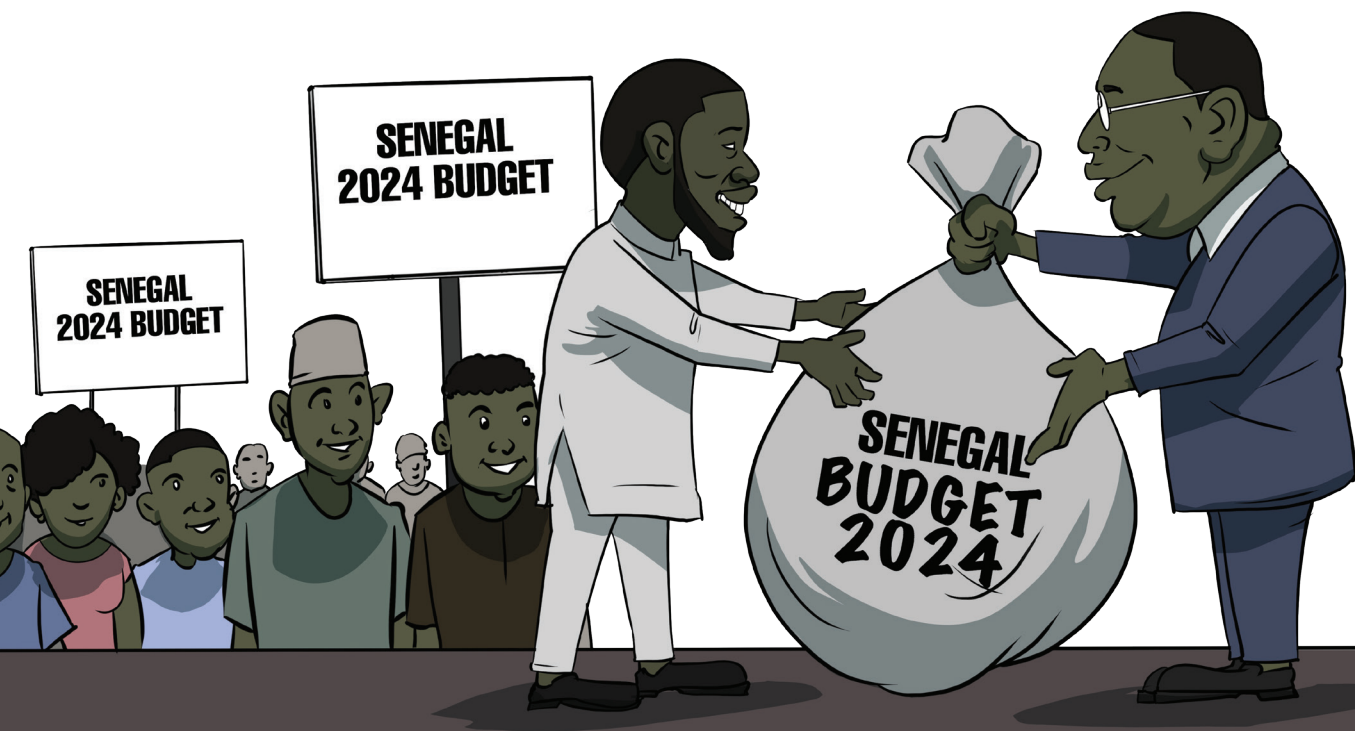
- Programme 1: Steering, Coordination and Administrative Management
- Programme 2: Securing the Productive Base and Development of Rural Infrastructure
- Programme 3: Increasing production, diversifying and adding value to agricultural products
- Programme 4: Production Support: Financing, Research, Training and Advisory Support

WHAT IS A CITIZEN'S BUDGET?

A citizen budget is a simplified version of the approved national budget, usually inaccessible to the public. This format is supposed to be transparent, accessible, and participatory, encouraging citizen engagement and government accountability.

While the approved budget document is full of numbers, articles, and complex terminologies, the citizen budget instead focuses on graphics, summaries, and creative designs to allow citizens access to budget information.

Citizens' budgets can be produced by civil society organizations (CSOs) or other advocacy groups. Still, they should be produced and issued by governments because they serve to institutionalize the government's commitment to presenting its policies in an understandable manner to the public.



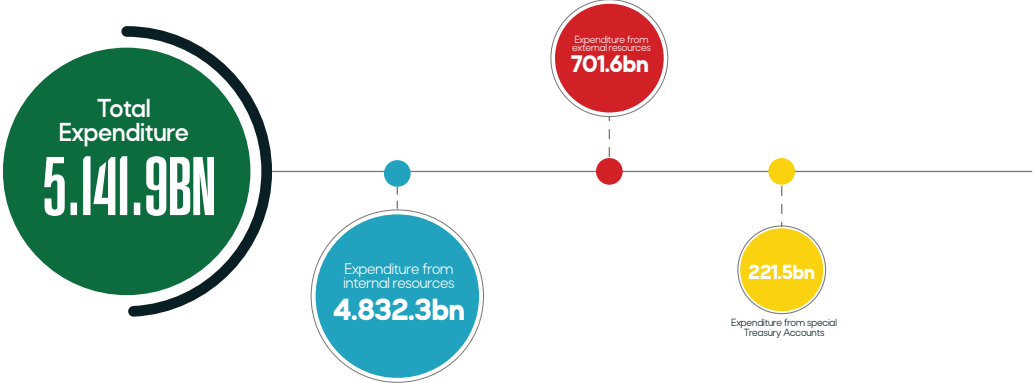
VISUALIZING THE 2024 BUDGET

How much will the government spend in 2024?

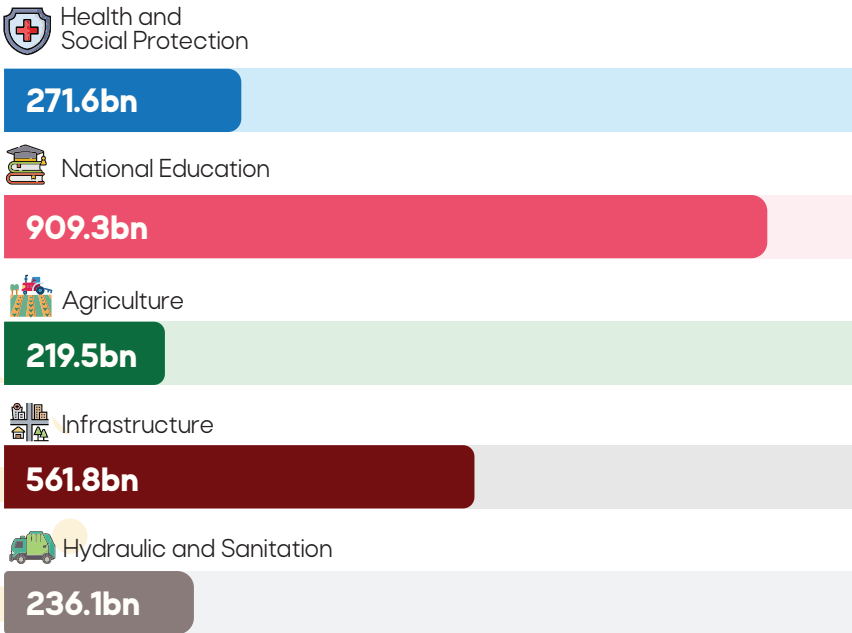
Budget Expenditure reflects the government’s planned allocation of funds across various programs, services, and initiatives to meet its obligations and responsibilities. Categorized into recurrent and capital expenditures, the total expenditure for the 2024 budget stands at CFAF 5.755.4 billion, a notable increase from CFAF 5.141.9 billion in 2023—an uptick of CFAF 613.5 billion (+11.9%). The breakdown includes:



WHERE IS THE MONEY GOING?



SECTORAL ANALYSIS OF THE 2024 BUDGET



HOW IS SENEGALESE GOVERNMENT BUDGETS PREPARED?

The budget is a financial plan outlining the government's spending plan for the year, including estimated revenue and expenditure. The Senegalese government's fiscal year begins on 1 January and ends on 31st December of the following year. The main stages are:

- Programming (Ministry of Finance, DPG "Direction of Budget Programming")
- Budget Orientation debate between the Ministry of Finance and the National Assembly and publication of the biyearly Budget Orientation Document "DPBEP"
- Consultation between the Ministry of Finance and the other sectoral ministries
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- Each stage involves different stakeholders in different activities. The government sometimes proposes an amending finance act if the government's budget plans change.

What information is included in a citizens budget?

A citizens' budget often contains information regarding a government's finances, such as revenue, expenditures, budget deficit, economic assumptions, policy efforts, and spending priorities.

This year, the government intends to make CFAF 4,693.7 billion and spend CFAF 5,533.9 billion. The Treasury's special accounts balance is CFAF 221.5 billion.

Revenue: How does the government generate revenue?

Senegal's general budget revenue represents the total amount the government expects to generate from various economic sources. For the 2024 financial year, revenue forecasts reach CFAF 4,915.2 billion, marking a significant increase on the CFAF 4,096.4 billion of the 2023 budget, i.e., an increase of CFAF 818.8 billion (+20%).

Expenditure: Where does the money go?

It represents the amount of money that a government plans to spend on various programmes, services, and initiatives to fulfill its responsibilities and meet its obligations. It is divided into two categories: recurrent expenditure and capital expenditure. Budgetary expenditure reflects the government's planned allocation of funds across various programmes, services, and initiatives to meet its obligations and responsibilities. Classified into recurrent and capital expenditure, the total expenditure for the 2024 budget is FCFA 5,755.4 billion, a significant increase on the FCFA 5,141.9 billion in 2023 - an increase of FCFA 613.5 billion (+11.9%).

Surplus or Deficit Narrative

Surplus

A government budget is a surplus budget if the expected government revenues exceed the estimated government expenditure in a particular financial year. This means that the government's earnings from taxes levied are greater than the government's spending on public welfare.

Deficit

A government budget is a deficit budget if the estimated government expenditure exceeds the expected government revenue in a particular financial year. Here, the government incurs excessive expenditure to improve the employment rate. This is meant to lead to an increase in demand for goods and services, which helps in reviving the economy. The government covers this amount through public borrowings (issuing government bonds) or withdrawing from its accumulated reserve surplus.

HOW CAN CITIZENS PARTICIPATE IN BUDGET DECISION MAKING?

Citizens should follow government news and announcements related to the budget.

Citizens should also attend public hearings or budget forums organised by the government or CSOs.

Citizens should utilise advocacy groups and platforms to express their views and concerns about the budget.

Citizens should use social media platforms to raise awareness about budget issues, share information, and mobilise others to take action.

During elections, research candidates' positions on budgeting and public finance. Vote for those prioritizing transparency, citizen participation, and a budget that reflects the community's needs.

