

Open Budget Survey 2021

Questionnaire

Benin

May 2022

Country Questionnaire: Benin

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021 FY 2021

Source:

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

PROJET DE LOI DE FINANCES, GESTION 2021

Peer Reviewer

Opinion: Agree

Comments: Le lien présenté par le chercheur est le document de programmation budgétaire et économique pluriannuelle 2021 à 2023. Le rapport de présentation à l'Assemblée nationale du projet de loi de finances, gestion 2021 est également un Rapport préalable au budget.

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Government Reviewer

Opinion: Agree

Comments: Les documents budgétaires soumis à l'évaluation au titre des questions sur le projet de loi de finances portent sur la gestion 2021.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

Juin 2020

Le lien ci-dessus a été modifié pour la dernière fois le 19 juin 2020

Peer Reviewer

Opinion: Agree

Comments: Le lien du site internet de la DGB sur lequel le document a été publié: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Government Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget intitulé Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) est mis en ligne le 19 juin 2020, https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

19/06/2020

Source:

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

le DPBEP 2021-2023 a été publié en juin 2020

Peer Reviewer

Opinion: Agree

Comments: Le 19 juin 2020 plus précisément.

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

la date de publication se trouve sur le site Web de la DGB dans la page du lien suivant:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Comment:

le document est publié

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La date effective de publication du DPBEP 2021-2023 est bien affichée sur le site web de la DGB.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Voir également: https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

la date de publication 19/06/2020 se trouve sur le site web de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien d'accès au rapport préalable au budget 2021-2023 est https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf et pour toute la documentation annexée est https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=2&myportfolio_id=155.

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Comment:

Les données sont en format PDF donc non lisibles par machine

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Toutes les données exploitées et contenues dans le DPBEP 2021-2023 sont condensées dans le document "Cahier statistiques du DPBEP 2021-2023 au format excel" et est accessible suivant le lien : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=2&myportfolio_id=155. Le document format Excel est publié le 22 juin 2020.

IBP Comment

La source supplémentaire fournie par l'examineur du gouvernement est bien notée. La réponse est révisée de "c" à "a".

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Le document est accessible au public

Comment:

Le document est accessible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le document est accessible au public suivant le lien : https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

DOCUMENT DE PROGRAMMATION BUDGÉTAIRE ET ÉCONOMIQUE PLURIANNUELLE (DPBEP) 2021-2023

Source:

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

DOCUMENT DE PROGRAMMATION BUDGÉTAIRE ET ÉCONOMIQUE PLURIANNUELLE 2021-2023
ou
DPBEP 2021-2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre visible sur la page web est "DPBEP 2021-2023 Document principal". Quant à la page de garde, le titre est : "DOCUMENT DE PROGRAMMATION BUDGÉTAIRE ET ÉCONOMIQUE PLURIANNUELLE (DPBEP) 2021-2023".

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

a. Yes

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Version-citoyenne.pdf>

Comment:

Il existe une version citoyenne du DPBEP 2021-2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne du DPBEP 2021-2023 est produite et publiée suivant le lien : <https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Version-citoyenne.pdf>

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:

Le projet de budget de l'exécutif est publié

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
07/10/2020

Source:
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8
<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:
Le projet de loi de finance de l'exécutif a été publié le 20 octobre sur le site web de la Direction Générale du Budget.

Peer Reviewer
Opinion: Disagree

Suggested Answer: Ici il s'agit de la date de soumission du projet de loi à l'Assemblée Nationale et non la date où le projet est accessible au public. Le EBP est transmis par décret n°2020-487 du 07 octobre 2020, portant sa transmission à l'Assemblée Nationale. Mais ce n'est que le 20/10/2020 que le EBP a été accessible au public Voir <https://budgetbenin.bj/discours-du-ministre-de-leconomie-et-des-finances-aux-citoyens-suite-a-la-transmission-a-lassemblee-nationale-du-projet-de-loi-de-finances-pour-la-gestion-2021/>

Government Reviewer
Opinion: Disagree

Suggested Answer: Le projet de loi de finances, gestion 2021 a été transmis au Parlement par le décret n°2020-487 du 07 octobre 2020 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2021. Le lien d'accès audit décret est : <https://budgetbenin.bj/wp-content/uploads/2020/11/DECRET-PLF-2021-1.pdf>. Par ailleurs, la transmission du PLF a fait objet dans les journaux au moyen des liens suivants: <http://news.acotonou.com/h/129894.html>. Cette publication date du 08 octobre.

IBP Comment
Les commentaires des examinateurs externes sont bien notés. La réponse est révisée de "20/10/2020" à "07/10/2020".

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

Le projet de loi de finance de l'exécutif gestion 2021, dont la mise en œuvre démarre en Janvier 2021, a été publié le 20 octobre 2020 sur le site de la Direction Générale du Budget (DGB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances, gestion 2021 est publié sur le site web de la DGB le 20 octobre 2020 suivant le lien ci-après:

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

20/10/2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

Les dates de publication des divers documents figurent clairement sur la page de publication dans le lien ci-dessus:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances, gestion 2021 est publié sur le site web de la DGB le 20 octobre 2020 suivant le lien ci-après:

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La date de publication est indiquée sur la page de de publication du document dans le lien :
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

La date de publication est indiquée sur la page de de publication du document dans le lien :
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Je ne suis pas d'accord car le lien indiqué n'est pas approprié pour la réponse. Les dates de publication des divers documents, notamment le projet de loi de finances pour la gestion 2021 apparaissent clairement sur la page de publication dans le lien ci-dessus :

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

Comments: La date de publication s'affiche facilement en bas du document publié et est lisible par tous.

IBP Comment

Le lien plus spécifique fourni par l'examineur du gouvernement est bien noté.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les documents qui accompagnent le Projet de loi des finances 2021 lui est annexés. Ainsi ils sont consultables au même lien <https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf> Il s'agit de: - Dispositions modificatives du code des douanes - Dispositions modificatives du code général des impôts

Government Reviewer

Opinion: Agree

Comments: Cependant la source complémentaire indiquée : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8 n'est pas appropriée. La vraie source additionnelle est : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data

found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

N/A

Comment:

Fichiers en format PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Les documents ci-après qui traitent des données contenues dans le projet de loi de finances pour la gestion 2021, en l'occurrence les informations sur les dépenses des administrations publiques et les recettes budgétaires ainsi que les dons projets sont produits et publiés sous format Excel et donc lisible par machine. - Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023 - Réalisations et projections des recettes détaillées de la DGDDI 2017-2023 - Tableau matriciel croisé des Classifications Fonctionnelle et Economique 2018-2023 - Note sur les dons-projets pour le projet de loi de finances, gestion 2021 Le lien d'accès est: https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Bien que les fichiers Excel qu'il cite aient été mis en ligne après l'approbation du PLF par la législature et ne peuvent donc pas être considérés comme faisant partie du package de l'EBP, il y en a d'autres qui sont éligible. Voir par exemple le "Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022": <https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx> La réponse est donc révisée de "c" à "b."

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

le document est accessible au public

Comment:

le document est accessible au public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Projet de loi de finances gestion 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:

le titre complet du document est: Projet de loi de finances gestion 2021

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Cependant la source complémentaire indiquée : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8 n'est pas appropriée. La vraie source additionnelle est : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160 Le lien d'accès au PLF est : <https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>.

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

Comment:

la version citoyenne du Projet de loi de finance existe

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne du projet de loi des finances pour la gestion 2021 est accessible au lien : <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Comment:

l'année fiscale est FY 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Exercice 2020

Comments: L'exercice budgétaire d'évaluation du budget adopté pour l'enquête 2021 est l'année fiscale 2020. <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

IBP Comment

Le dernier EB publié avant la date limite de recherche de l'OBS du 31 décembre 2020 était celui de l'exercice 2021. La réponse existante de "FY 2021" est maintenue.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

08/12/2020

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

<https://assemblee-nationale.bj/index.php/2020/12/10/vote-a-lunanimite-du-budget-general-de-letat-gestion-2021/>

Comment:

L'Assemblée Générale a voté la Loi de Finances gestion 2021 en sa séance du 8 décembre 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Cependant, si on considère l'année fiscale 2020, la date d'approbation de la loi de finances est le 19 décembre 2019 par l'Assemblée Nationale. Voir le paragraphe avant la "Première partie" de la loi n°2019-46 du 27 décembre 2020 portant loi de finances pour la gestion 2020.

<https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

<https://assemblee-nationale.bj/index.php/2020/12/10/vote-a-lunanimite-du-budget-general-de-letat-gestion-2021/>

Comment:

la Loi de finance voté le 08/12/2020 par le Législatif. Elle a été promulguée par l'Exécutif le 28/12/2020 pour la rendre officielle. Elle a été mise à la disposition du public le 31/12/2020 sur la site de la DGB

Peer Reviewer

Opinion: Agree

Comments: Loi des finances 2021 a été promulguée le 24/12/2020 et non le 28/12/2020.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Two weeks or less after the budget has been enacted

Comments: En considérant l'année fiscale 2020, la loi de Finances votée le 19/12/2019 par l'Assemblée Nationale a été promulguée par l'Exécutif le 27/12/2019 pour la rendre officielle. Sa mise à disposition du public a été faite le 06/01/2020 sur le site web de la DGB. Voir le lien de publication: <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question EB-1a. La réponse existante de "b" est maintenue, compte tenu de l'écart de 23 jours entre le 8 et le 31 décembre 2020.

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8
<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Comment:

Le budget voté le 8/12/2020 a été promulgué par l'Exécutif le 24/12/20 et mis à la disposition du public le 31/12/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: En considérant l'année fiscale 2020, la loi de finances votée le 08/12/2020 par le Législatif et promulguée par l'Exécutif le 27/12/2019 a été mise à disposition du public le 06/01/2020 sur le site web de la DGB. Voir le lien de publication: <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question EB-1a. La réponse existante de "31/12/2020" est maintenue.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La date de publication est mentionnée sur la page de publication du document

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

la date de publication est le 31/12/2020 mentionnée sur le page
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

En outre, le lien direct vers le fichier PDF a été modifié pour la dernière fois le 31 décembre 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La date de publication est mentionnée sur la page de publication du document

Comments: https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138 Voir le lien d'accès au document: <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question EB-1a; le dernier EB publié avant la date limite de recherche de l'OBS du 31 décembre 2020 était celui de l'exercice 2021.

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

le document publié est sur la page <https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: En considérant l'année fiscale 2020, le lien est : <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

Comments: Le document est disponible via le lien : <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question EB-1a; le dernier EB publié avant la date limite de recherche de l'OBS du 31 décembre 2020 était celui de l'exercice 2021. La réponse existante est maintenue.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

document non lisible par machine

Comment:

document non lisible par machine

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Les données numériques relatives à la loi de finances pour la gestion 2020, notamment celles portant sur les dépenses et les recettes budgétaires sont condensées au travers des documents intitulés: - Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022 - Tableau Matriciel Croisé des Classifications Fonctionnelle et Economique sur la période 2017-2022 - Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023 - Réalisations et projections des recettes détaillées de la DGDDI 2017-2023 - Note sur les dons-projets pour le projet de loi de finances, gestion 2021 Voir le lien : <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx>
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Alors que l'EB évalué est celui de l'exercice 2021 (voir indicateur EB-1a), certains des fichiers Excel justificatifs ont été mis en ligne après la date limite de recherche de l'OBS du 31 décembre 2020. Étant donné que des fichiers Excel justificatifs similaires ont également été publiés dans le cadre du package de l'EB 2020, la réponse est revue de "c" à "b".

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

le document est accessible au public

Comment:

le document est accessible au public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Loi No. 2020-33 du 24 décembre 2020 portant loi de finances pour la gestion 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Comment:

le titre du document est : Loi No. 2020-33 du 24 décembre 2020 portant loi de finances pour la gestion 2021

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Mais si on considère l'année fiscale 2020, le titre est "Loi n°2019-46 du 27 décembre 2019 portant loi de finances pour la gestion 2020
<https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

<https://budgetbenin.bj/wp-content/uploads/2020/12/LF2021.pdf>

Comment:

Une version citoyenne de la Loi des Finances promulguée existe et est rendue publique

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: En considérant l'année fiscale 2020, le Bénin a également produit et publié une version citoyenne du budget voté 2020
<https://budgetbenin.bj/wp-content/uploads/2020/01/Version-citoyenne-Loi-de-finances-2020.pdf>

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2021

Source:
https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Comment:
L'année fiscale considérée est 2021

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Le Bénin a fait l'option de produire et publier, respectivement, pour le projet de loi de finances et la loi de finances votée, un budget citoyen pour chacun d'eux. Pour le PLF 2021 : <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf> Pour la loi de finances votée : <https://budgetbenin.bj/wp-content/uploads/2021/01/LFCITOYEN2021.pdf>

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Comment:
le document est accessible au public

Peer Reviewer

Opinion: Agree

Comments: Il y a plus d'un budget citoyen. Les versions citoyennes des documents ci dessous sont accessibles au public sur le site web de la Direction Générale du Budget via le lien https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1 Projets du budget de l'exécutif - Actions phares du secteur de l'éducation, Projet de Loi de Finances, gestion 2021 - Les actions à sensibilité citoyenne, Projet de Loi de Finances, gestion 2021 - Projet de Loi des Finances, gestion 2021, Budget du citoyen Budget approuvé - Loi des finances, gestion 2021, budget du citoyen

Government Reviewer

Opinion: Agree

Comments: Les deux versions citoyennes précédemment évoquées sont disponibles en ligne et accessibles au public. Pour le PLF 2021 : <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf> Pour la loi de finances votée : <https://budgetbenin.bj/wp-content/uploads/2021/01/LFCITOYEN2021.pdf>

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

31/12/2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Comment:

les versions citoyenne est documents produits sur le budget ont été rendues publiques au 31/12/2020

Peer Reviewer

Opinion: Disagree

Suggested Answer: Il existe plus d'un budget citoyen. Les dates de publication des versions citoyennes des documents ci dessous sont fournies sur

le site web de la Direction Générale du Budget via le lien https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1 Projets du budget de l'exécutif - Actions phares du secteur de l'éducation, Projet de Loi de Finances, gestion 2021 publié le 3/12/2020 - Les actions à sensibilité citoyenne, Projet de Loi de Finances, gestion 2021 publié le 3/12/2020 - Projet de Loi des Finances, gestion 2021, Budget du citoyen publié le 4/11/2020 Budget approuvé - Loi des finances, gestion 2021, budget du citoyen publié le 31/12/2020

Government Reviewer

Opinion: Agree

Comments: Pour le PLF 2021, la version citoyenne est publiée le 04/11/2021 <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf> Pour la loi de finances votée, la version citoyenne est publiée le 31/12/2021 <https://budgetbenin.bj/wp-content/uploads/2021/01/LFCITOYEN2021.pdf>

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Etant donné que seule une version citoyenne est évaluée aux questions 64-67 (celle de la Loi de finances 2021), la réponse existante de "31/12/2020" est maintenue.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

la date se trouve mentionnée sur la page de publication du document

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Comment:

la date se trouve mentionnée sur la page de publication du document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=1&myporfolio_id=161

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Comment:

la page se trouve sur le lien:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

Peer Reviewer

Opinion: Agree

Comments: Toutes les versions citoyennes su budget, gestion 2021 sont consultables avec le lien <https://budgetbenin.bj/publications/?>

sub_menu_id=1&mymainlink_id=1 Projets du budget de l'exécutif - Actions phares du secteur de l'éducation, Projet de Loi de Finances, gestion 2021 <https://budgetbenin.bj/wp-content/uploads/2020/12/Actions-phares-Education-2021.pdf> - Les actions à sensibilité citoyenne, Projet de Loi de Finances, gestion 2021 <https://budgetbenin.bj/wp-content/uploads/2020/12/Actions-a-sensibilite-sociale-2021.pdf> - Projet de Loi des Finances, gestion 2021, Budget du citoyen <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf> Budget approuvé - Loi des finances, gestion 2021, budget du citoyen <https://budgetbenin.bj/wp-content/uploads/2021/01/LFCITOYEN2021.pdf>

Government Reviewer

Opinion: Agree

Comments: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=1&myportfolio_id=161

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Budget citoyen de la loi de finances 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

<https://budgetbenin.bj/wp-content/uploads/2020/12/LF2021.pdf>

Comment:

le titre du document est: Budget citoyen de la loi de finances 2021

Peer Reviewer

Opinion: Disagree

Suggested Answer: Projets du budget de l'exécutif - Actions phares du secteur de l'éducation, Projet de Loi de Finances, gestion 2021 - Les actions à sensibilité citoyenne, Projet de Loi de Finances, gestion 2021 - Projet de Loi des Finances, gestion 2021, Budget du citoyen Budget approuvé - Loi des finances, gestion 2021, budget du citoyen

Government Reviewer

Opinion: Agree

Comments: Pour le PLF 2021, le titre est "Version citoyenne du Projet de Loi de Finances pour la gestion 2021" <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf> Pour la loi de finances votée, le titre est "Budget citoyen de la loi de finances 2021" <https://budgetbenin.bj/wp-content/uploads/2021/01/LFCITOYEN2021.pdf>

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Cependant, cet indicateur ne demande que le nom du CB qui est évalué dans les questions 64-67, plutôt que toutes les versions citoyennes. La réponse existante du « Budget citoyen de la loi de finances 2021 » est donc maintenue.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

La loi de finances 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

<https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Version-citoyenne.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/LF2021.pdf>

Comment:

Plusieurs budgets citoyens ont été produits et mis à la disposition du public; nous pouvons citer:

- Version citoyenne du DPBEP 2021-2023
- Version citoyenne du Projet de Loi de Finances pour la gestion 2021
- Budget citoyen de la loi de finances 2021

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019-20

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Comment:

Les rapports d'exécution en cours d'année sont produits tous les trimestres et sont publiés au plus tard trois mois après la fin de la période.

Peer Reviewer

Opinion: Agree

Comments: FY 2020

Government Reviewer

Opinion: Agree

Comments: Les rapports d'exécution en cours d'année évalués sont bien ceux du dernier trimestre de l'année 2019 et les trois (03) premiers de l'année 2020.

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Comment:

les Rapports en cours d'année sont produits tous les trimestres et publiés dans les trois mois suivants la période couverte

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

Rapport de fin décembre 2019 publié le 31/03/2020
Rapport d'exécution au 31 mars du budget de l'Etat pour la Gestion 2020 publié le 25/06/2020
Rapport d'exécution au 30 Juin du budget de l'Etat pour la Gestion 2020 publié le 30/09/2020
Rapport d'exécution au 30 Septembre du Budget de l'Etat, gestion 2020 publié le 29/12/2020

Source:

Page web des Rapports d'exécution trimestriels: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Décembre 2019: <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Mars 2020: <https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

Juin 2020: <https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

Septembre 2020: <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

Comment:

Les dates de publication et les liens des quatre derniers rapport d'exécution trimestriels sont disponible sur le site web de la DGB

En outre, les dates de dernière modification pour les liens directs ci-dessus correspondent à la réponse.

Peer Reviewer
Opinion: Agree

Comments: Le format utilisé ici semble ne pas être accepté par l'outil. les dates se présentent comme suit: 31/03/2020 25/06/2020 30/09/2020 29/12/2020

Government Reviewer
Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Les dates de publication sont mentionnées sur la page web de publication des documents élaborés

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Comment:

Les dates de publication sont mentionnées sur la page web de publication des documents élaborés

En outre, les dates de dernière modification pour les liens directs vers les rapports correspondent à la réponse.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Décembre 2019: <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Mars 2020: <https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

Juin 2020: <https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

Septembre 2020: <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

Comment:

les rapports en cours d'année sont trimestriels et sont publiés trois mois après la période couverte

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: • RAPEX au 31/12/2019 Publié le 31 mars 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf> Version du citoyen, le 31 mars 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019-VERSION-CITOYENNE.pdf> • RAPEX au 31/03/2020 Publié le 25 juin 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf> • RAPEX au 30/06/2020 Publié le 30 septembre 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf> • RAPEX au 30/09/2020 Publié le 29 décembre 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

Non les données numériques ne sont disponibles dans un format lisible par machine

Comment:

Non les données numériques ne sont disponibles dans un format lisible par machine

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Les rapports en cours d'année élaboré et publiés sur le site de la Direction Générale du Budget sont accompagnés d'une annexe présentant des données numériques disponibles dans un format lisible. Décembre 2019 : <https://budgetbenin.bj/wp-content/uploads/2020/04/Annexe-RAPEX-au-31-12-20.pdf> mars 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/07/Annexe-RAPEX-fin-mars-2020.pdf> Juin 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/09/Annexe-au-RAPEX-au-30-juin-2020.pdf> Septembre 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/12/Annexe-Rapex-30-09-20.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que les fichiers cités sont au format PDF, la réponse existante de « c » est maintenue.

IYRS-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Les documents sont accessibles au public

Comment:

Les documents sont accessibles au public

Peer Reviewer

Opinion: Agree

Comments: Veuillez rendre conforme la question IYRS-3a en adoptant le bon format.

Government Reviewer

Opinion: Agree

Comments: les rapports trimestriels produits sont tous accessibles sur le site web de la Direction Générale du Budget. Décembre 2019 : <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf> Mars 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf> Juin 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf> Septembre 2020 : <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Rapport d'exécution au 30 Septembre du Budget de l'Etat, gestion 2020
Rapport d'exécution au 30 Juin du budget de l'Etat pour la Gestion 2020
Rapport d'exécution au 31 mars du budget de l'Etat pour la Gestion 2020
Rapport d'exécution au 31 décembre du Budget de l'Etat, gestion 2019

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Comment:

le titre du document est : Rapport d'exécution ou également RAPEX

Peer Reviewer

Opinion: Agree

Comments: RAPEX à fin Décembre 2020 n'a été disponible au public qu'en mars 2021

Government Reviewer

Opinion: Disagree

Suggested Answer: Rapport d'exécution au 30 septembre du Budget de l'Etat, gestion 2020 Rapport d'exécution au 30 juin du budget de l'Etat, gestion 2020 Rapport d'exécution au 31 mars du budget de l'Etat, gestion 2020 Rapport d'exécution au 31 décembre du Budget de l'Etat, gestion 2019

Comments: les titres considérés sont ceux inscrits sur les rapports d'exécution

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le titre du rapport de Q4 2019 est révisé de « RAPEX à fin Décembre 2019 » à « Rapport d'exécution au 31 décembre du Budget de l'Etat, gestion 2019 ».

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Page web de publication des RAPEX et leur version citoyenne: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Version citoyenne RAPEX Décembre 2019: <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019-VERSION-CITOYENNE.pdf>

Version citoyenne RAPEX Mars 2020: https://budgetbenin.bj/wp-content/uploads/2020/06/VERSION-DU-CITOYEN-RAPEX-mars-2020_1.pdf

Version citoyenne RAPEX Juin 2020: <https://budgetbenin.bj/wp-content/uploads/2020/10/Version-du-citoyen-Juin-2020.pdf>

Version citoyenne RAPEX Septembre 2020: <https://budgetbenin.bj/wp-content/uploads/2020/12/VERSION-DU-CITOYEN-RAPEX-30-Spet.pdf>

Comment:

Les versions citoyennes des Rapports d'exécution trimestrielle du budget sont publiés sur le site web de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

Comment:

L'année fiscale prise en compte est 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on

the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

c. More than nine weeks, but less than three months, after the midpoint

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10
<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Au plus tard les trois mois après la fin de la période couverte (trois mois après la moitié de l'année budgétaire)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

29/09/2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10
<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

le rapport en milieu d'année est mis à la disposition du public le 29/09/2020 soit trois mois environ après la période couverte

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

La date de publication est disponible sur la page de publication du document

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

Comment:

La date de publication est disponible sur la page de publication du document

En outre, le lien direct vers le fichier PDF a été modifié pour la dernière fois le 29 septembre 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Le rapport en milieu d'année est publiée

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Non les données numériques ne sont pas disponibles dans un format lisible par machine

Comment:

Non les données numériques ne sont pas disponibles dans un format lisible par machine

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Voir Page 81 du RMA https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10 <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf> Voir la version lisible par machine ici: <https://budgetbenin.bj/wp-content/uploads/2020/09/Recettes-et-depenses-budgetaires-juin-2020.xls>

Government Reviewer

Opinion: Agree

IBP Comment

La réponse de l'examineur pair est bien noté, en outre, le lien pour tous les fichiers du package de la RMA 2020 est :

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=10&myportfolio_id=157 La réponse est révisée de "c" à "a".

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Le document est accessible au public

Comment:

Le document est accessible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Rapport de milieu d'année 2020

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

le document est intitulé: Rapport de milieu d'année 2020

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-Citoyenne-du-Rapport-de-Milieu-dAnnee-2020.pdf>

Comment:

La version citoyenne du Rapport en milieu d'année est produite

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

Comment:

Le rapport de fin d'année disponibles est celui de l'année fiscale 2019

Peer Reviewer

Opinion: Agree

Comments: Rapport d'exécution au 31 décembre du budget de l'Etat, gestion 2020 n'est publié qu'en mars 2021 <https://budgetbenin.bj/wp-content/uploads/2021/03/RAPEX-31-DEC-2021.pdf>

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

Comment:

Le rapport de fin d'année 2019 est publié le 28/05/2020 soit moins de six mois après la fin de l'année budgétaire 2019

Peer Reviewer

Opinion: Agree

Comments: 31/03/2021 https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=3

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
28/05/2020

Source:
https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

Comment:
Le Rapport de fin d'année 2019 a été rendu public le 28/05/2020

En outre, le lien direct vers le fichier PDF a été modifié pour la dernière fois le 28 mai 2020

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
La date de publication est mentionnée sur la page web de la publication du document

Source:
https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

Comment:
La date de publication est mentionnée sur la page web de la publication du document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Source:
https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4
<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le rapport de fin d'année est publié sur le site web de la DGB

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

Comment:

Une version exploitable par machine du Rapport en fin d'année est disponible sur le site Web de la DGB

Peer Reviewer
Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: La version est format .xlsx directement consultable via le lien <https://budgetbenin.bj/wp-content/uploads/2020/05/Tableaux-statistiques-du-Rapport-de-fin-dannee-2019-1.xlsx>

Government Reviewer
Opinion: Agree

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Étant donné que tous les tableaux du YER ne sont pas reflétés dans le fichier Excel, la réponse existante de « b » est maintenue.

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Le document est accessible au public

Comment:

Le document est accessible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Rapport de fin d'année 2019

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

le titre complet du Rapport est: Rapport de fin d'année 2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf>

Comment:

la version citoyenne du Rapport en fin d'année est publié

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

https://budgetbenin.bj/publications/?sub_menu_id=4&mymainexercice_id=undefined&mymainlink_id=26&myportfolio_id=34

<https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf>

Comment:

Année fiscale 2018

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2019 <https://budgetbenin.bj/wp-content/uploads/2021/01/RELF-DEFINITIF-GESTION-2019.pdf>

Comments: On pourrait supprimer le lien <https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf> car ce n'est vraiment pas un rapport d'audit

Government Reviewer

Opinion: Agree

IBP Comment

Le lien fourni par l'examineur pair renvoie à un document publié après la date limite de recherche du 31 décembre 2020 et ne peut être pris en compte.

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the

time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26

<https://cdescomptes.bj/download-category/publications/>

Comment:

Le seul rapport publié en ligne par la Chambre de comptes pour l'exercice 2018 avant la date limite de recherche (31 décembre 2020) est la Déclaration générale de conformité gestion 2018, qui ne répond pas aux exigences d'un rapport d'audit.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than 12 months, but within 18 months, after the end of the budget year

Comments: Le Rapport sur l'exécution de la loi des finances gestion 2019 est préparé par la Chambre des comptes de la Cour Suprême en Septembre 2020 mais il n'est disponible au public que le 06/01/2021 https://budgetbenin.bj/publications/?sub_menu_id=4&mymainexercice_id=undefined&mymainlink_id=26&myportfolio_id=34 <https://budgetbenin.bj/wp-content/uploads/2021/01/RELF-DEFINITIF-GESTION-2019.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Le document cité par l'examineur pair n'étant disponible qu'après la date limite de recherche de l'OBS (31 décembre 2020), il ne peut être pris en compte. La réponse existante de "d" est maintenue.

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'audit 2019 a été produit mais uniquement publié en 2021 <https://budgetbenin.bj/wp-content/uploads/2021/01/RELF-DEFINITIF-GESTION-2019.pdf>

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: La date de publication figure sur le site internet de la DGB

Government Reviewer

Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2021/01/RELF-DEFINITIF-GESTION-2019.pdf>

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/A

Comment:

N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

N/A

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)

Government Reviewer
Opinion: Agree

IBP Comment

Le seul rapport publié en ligne par la Chambre de comptes pour l'exercice 2018 avant la date limite de recherche (31 décembre 2020) est la Déclaration générale de conformité gestion 2018, qui ne répond pas aux exigences d'un rapport d'audit.

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Le seul rapport publié en ligne par la Chambre de comptes pour l'exercice 2018 avant la date limite de recherche (31 décembre 2020) est la Déclaration générale de conformité gestion 2018, qui ne répond pas aux exigences d'un rapport d'audit.

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Le rapport sur l'exécution de la loi des finances gestion 2019 est publié sur le site de la DGB

Government Reviewer

Opinion: Agree

IBP Comment

Le document cité par l'examineur pair n'était pas disponible en ligne avant la date limite de recherche de l'OBS du 31 décembre 2020. La réponse existante est maintenue.

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Le rapport sur l'exécution de la loi des finances gestion 2019 <https://budgetbenin.bj/wp-content/uploads/2021/01/RELF-DEFINITIF-GESTION-2019.pdf>

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

la version citoyenne du document n'existe pas

Comment:

la version citoyenne du document n'existe pas

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:
a. Yes

Source:

www.dgae.finances.bj
<https://caa.bj/>
<http://conafil.org/#>
<http://douanes-benin.net/>
<https://www.tresorbenin.bj/>
<https://finances.bj/>
<https://assemblee-nationale.bj/#top>
<https://socialwatch.bj/>
<http://pascibenin.org/>
<https://www.mdschenin.org/>

Comment:

Direction Générale des Affaires Economiques
Caisse Autonome d'Amortissement
Commission Nationale des Finances Locales
Direction Générale des Douanes
Direction Générale du Trésor Public
Site officiel du Ministère de l'Economie et des Finances
ONG Social Watch Bénin
Plateforme des Acteurs de Société Civile du Bénin PASCiB
Maison de la Société Civile du Bénin

Peer Reviewer

Opinion: Agree

Comments: Il faudrait aussi mentionner le site web de la Direction Générale du Budget où la plupart des documents budgétaires sont accessibles.
<https://budgetbenin.bj/>

Government Reviewer

Opinion: Agree

Comments: Outre les liens ci-dessus mentionnés, les liens suivants peuvent être ajoutés : Direction Générale des Impôts : <http://www.impots.finances.gouv.bj/> Secrétariat Général du Gouvernement : <https://sgg.gouv.bj/>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Non, ni les données sur les dépenses ni les recettes ne peuvent être téléchargées sous forme de fichier consolidé

Comment:

Non, ni les données sur les dépenses ni les recettes ne peuvent être téléchargées sous forme de fichier consolidé

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2 https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Pour garantir l'application cohérente de la méthodologie d'enquête dans tous les pays, la réponse est révisée de « d » à « a ».

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Non, ni les données sur les dépenses ni les recettes ne peuvent être téléchargées pendant plusieurs années dans des formats cohérents

Comment:

Non, ni les données sur les dépenses ni les recettes ne peuvent être téléchargées pendant plusieurs années dans des formats cohérents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2 https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. A la lumière de ces sources supplémentaires, la réponse est révisée de « d » à « a ».

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

Il n'y a pas d'outils d'analyse du budget sur le site

Comment:

Il n'y a pas d'outils d'analyse du budget sur le site

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: les sites énoncés présentent les données à travers la création d'image numérique qui facilite l'accès/compréhension des informations. certaines de ces données sont présentées dans des formats facile à analyser. <https://www.tresorbenin.bj/> <https://caa.bj/>

IBP Comment

Étant donné que les visualisations limitées sur les sites cités par l'examineur gouvernemental ne semblent pas être des outils en soi et ne peuvent pas être personnalisés/affinés par l'utilisateur, la réponse existante de « b » est maintenue.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

<https://sgg.gouv.bj/doc/loi-2019-40/>

<https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>

Comment:

Au Bénin plusieurs textes de lois régissent la gestion et l'audit des finances publiques: <https://sgg.gouv.bj/doc/loi-2019-40/> qui institue la Cour des Comptes au Bénin

La loi 2020-38 portant loi organique de la Cour des comptes est votée en décembre 2020 mais non encore promulguée par l'exécutif

La Loi Organique No 2013-14 du 27 septembre 2013 Relative aux Lois de Finances en République du Bénin (LOLF) dispose de question de gestion des finances publiques au Bénin,

Le DECRET N ° 2015-035 DU 29 JANVIER 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin est une transposition du traité et des directives de l'UEMOA en matière de gestion des finances publiques dans l'Union.

Peer Reviewer

Opinion: Agree

Comments: On peut joindre les liens aux lois qui sont citées et préciser certaines lois comme suit: La constitutionnalisation de la Cour des Comptes au Bénin a travers la loi N° 2019-40 du 07 novembre 2019 portant révision de la constitution du 11 décembre 1990 de la République du Bénin <https://sgg.gouv.bj/doc/loi-2019-40/> La Loi Organique No 2013-14 du 27 septembre 2013 Relative aux Lois de Finances en République du Bénin (LOLF) <https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf> Le DECRET N ° 2015-035 du 29 JANVIER 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin. <https://sgg.gouv.bj/doc/decret-2015-035/download>

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

<https://sgg.gouv.bj/doc/loi-2019-40/>

<https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>

<https://sgg.gouv.bj/doc/decret-2015-035/>

<https://assemblee-nationale.bj/wp-content/uploads/2017/10/RI-Assemblee-Nationale-BENIN.pdf>

https://www.armp.bj/index.php?option=com_k2&view=item&id=247:nouveau-code-des-marches-publics&Itemid=666

Comment:

Au Bénin plusieurs textes de lois régissent la gestion et l'audit des finances publiques: <https://sgg.gouv.bj/doc/loi-2019-40/> qui institue la Cour des Comptes au Bénin

La loi 2020-38 portant loi organique de la Cour des comptes est votée en décembre 2020 mais non encore promulguée par l'exécutif

La Loi Organique No 2013-14 du 27 septembre 2013 Relative aux Lois de Finances en République du Bénin (LOLF) dispose de question de gestion des finances publiques au Bénin,

Le DECRET N ° 2015-035 DU 29 JANVIER 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin est une transposition du traité et des directives de l'UEMOA en matière de gestion des finances publiques dans l'Union.

Le code des marchés publics

Peer Reviewer

Opinion: Agree

Comments: Le code des marchés public peut être consulté directement via ce lien <https://sgg.gouv.bj/doc/loi-2020-20/download>

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

<https://budgetbenin.bj/wp-content/uploads/2020/10/Autres-annexes-au-PLF-2021.pdf>

Comment:

Dans les tomes classiques, toutes les dépenses du budget de l'Etat sont présentées par ministère, par Institution de l'Etat, par agence ou structure sous tutelle.

Il y a également le tableau matriciel croisé sur les classifications administratives, économique et programmatique. (Autres annexes au PLF 2021, feuille 6-10)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans les tomes classiques, toutes les dépenses du budget de l'Etat sont présentées par ministère, par Institution de l'Etat, par agence ou structure sous tutelle. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160 Voir aussi tableau matriciel croisé pluriannuel classification administrative et économique. <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx>

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/10/Autres-annexes-au-PLF-2021.pdf>

Tableau matriciel croisé pluriannuel classification fonctionnelle et économique

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-fonctionnelle-Economique-2017-2022.xlsx>

Comment:

Oui, les dépenses du projet de budget de l'Etat, gestion 2021 sont présentées par classification fonctionnelle. Le document autres annexes au PLF 2021 (feuille 11) en est la preuve palpable.

Voir également tableau matriciel croisé pluriannuel classification fonctionnelle et économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

Manuel de statistiques des finances publiques du FMI

https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKewjgyLyG8cffAhUOVhoKHZHIDR0QFjAAegQIChAC&url=https%3A%2F%2Fwww.imf.org%2Fexternal%2Fpubs%2Fft%2Fgfs%2Fmanual%2Fpdf%2F2014companion%2FFrenchGFSM.pdf&usq=AOvVaw3d-oLnVESW_fzSDFQQB3_g

Autres annexes au PLF 2021 (feuille 11)

<https://budgetbenin.bj/wp-content/uploads/2020/10/Autres-annexes-au-PLF-2021.pdf>

Comment:

Oui, les fonctions présentées sont conformes à celles définies dans le manuel de statistiques des finances publiques du FMI (pages 37 à 39).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Annexes au Projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Autres-annexes-au-PLF-2021.pdf>

Tableau Matriciel Croisé des Classifications Fonctionnelle et Economique sur la période 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-fonctionnelle-Economique-2017-2022.xlsx>

Rapport Economique et Financier 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-Economique-et-Financier-gestion-2021.pdf>

Comment:

Oui, les dépenses sont présentées par classification économique. Les différentes sources de vérification sont

- Voir autres annexes au projet de loi de finances, gestion 2021 (feuille 6-11) ;
- Voir Tableau Matriciel Croisé des Classifications Fonctionnelle et Economique sur la période 2017-2022
- Rapport Economique et Financier 2021 (page 65)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances en République du Bénin

https://www.finances.bj/uploads/tx_wdbiblio/lof_promulguee1_01.pdf

Manuel de statistiques des finances publiques du FMI

[https://www.google.com/url?](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKEwjyLyG8cffAhUOVhoKHZHIDR0QFjAAegQIChAC&url=https%3A%2F%2Fwww.imf.org%2Fexternal%2Fpubs%2Fft%2Fgfs%2Fmanual%2Fpdf%2F2014companion%2FFrenchGFSM.pdf&usg=AOvVaw3d-oLnVESW_fzSDFQQB3_g)

https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKEwjyLyG8cffAhUOVhoKHZHIDR0QFjAAegQIChAC&url=https%3A%2F%2Fwww.imf.org%2Fexternal%2Fpubs%2Fft%2Fgfs%2Fmanual%2Fpdf%2F2014companion%2FFrenchGFSM.pdf&usg=AOvVaw3d-oLnVESW_fzSDFQQB3_g

Autres annexes au PLF 2021 (feuille 6-11)

<https://budgetbenin.bj/wp-content/uploads/2020/10/Autres-annexes-au-PLF-2021.pdf>

Comment:

Les natures économiques présentées sont conformes à celles définies dans la loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances en République du Bénin.

Elles tirent également les sources de la directive communautaire n°06/2009/CM/UEMOA portant lois de finances.

Elles se réfèrent aussi au manuel de statistiques des finances publiques du FMI (pages 16 à 23).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term “program” as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer “b,” the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

Comment:

Voir le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il y a les annexes au PLF 2021 (feuille 8-10) Il y a aussi ces éléments dans les DPPD et PAP. Par exemple, voir le point « 2.2.5. Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2021-2023 des Dépenses du Ministère de l’Eau et des Mines (Page 40).

7. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer “b,” multi-year expenditure estimates must be presented by two of these three classifications. A “c” answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer “d” applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Projet de loi de finances, gestion 2021

Annexes au DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Documents de programmation pluriannuelle des dépenses 2021-2023:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

- Pour la classification économique : voir les Annexes au DPBEP 2021-2023, page 30
- Pour la classification fonctionnelle: voir le DPBEP 2021-2023, Tableau 20 : Répartition fonctionnelle des dépenses budgétaires sur la période 2020-2023 (page 60)
- Pour la classification administrative : Voir les Documents de programmation pluriannuelle des dépenses 2021-2023 pour chaque Ministère

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Economic classification
Functional classification
Administrative classification

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>
Projet de loi de finances, gestion 2021

Annexes au DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Documents de programmation pluriannuelle des dépenses 2021-2023:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

les Classifications Administrative, Economique et Fonctionnelle sont prises en compte

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: il s'agit plutôt de : classification administrative classification économique classification fonctionnelle

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

Les Documents de programmation pluriannuelle des dépenses 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MEM.pdf>

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=8

Comment:

Oui, des estimations pluriannuelles pour les programmes représentant presque toutes les dépenses sont présentées.

- Voir les DPPD 2021-2023. Par exemple, voir le point « Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2021-2023 des Dépenses du Ministère de l'Eau et des Mines (Page 40)

Toutefois, il n'y a pas de dossiers DPPD pour des institutions comme l'Assemblée nationale, la Cour constitutionnelle, la Cour Suprême, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Comments: - Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique. <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx> <https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> - Voir DPPD 2021-2023. Par exemple, voir le point « Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2021-2023 des Dépenses du Ministère de l'Eau et des Mines (Page 40) <https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MEM.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Cependant, Les tableaux matriciels croisés n'ont été publiés en ligne qu'après l'approbation du projet de budget et ne peuvent donc être pris en compte. De plus, comme le note le chercheur, certaines entités n'ont pas de DPPD, comme l'Assemblée nationale, la Cour constitutionnelle et la Cour suprême. La réponse existante de "b" est maintenue.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Présentation détaillée des prévisions de recettes par régie

<https://budgetbenin.bj/wp-content/uploads/2020/11/IMPOTS.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/11/DOUANES.pdf>

Rapport de présentation du projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Plan prévisionnel de trésorerie de l'Etat du PLF 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Plan-previsionnel-de-tresorerie-de-lEtat-gestion-2021.pdf>

Réalisations et projections de recettes détaillées des différentes administrations financières

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

Comment:

Les prévisions détaillées de recettes budgétaires par régie (douanes et impôts) et trésor) sont élaborées et publiées chaque année.

Par ailleurs, le Plan prévisionnel de trésorerie de l'Etat du PLF 2021 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (de la page 9 à la page 16 point E)

Voir les présentations détaillées des prévisions de recettes par régies

Egalement, les réalisations et projections de recettes détaillées des différentes administrations financières justifient

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Réalisations et projections de recettes détaillées des différentes administrations financières

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

Présentation détaillée des prévisions de recettes par régie

<https://budgetbenin.bj/wp-content/uploads/2020/11/FNRB.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/11/DOUANES.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/11/TRESOR.pdf>

Rapport de présentation du projet de la loi de finances, gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Plan prévisionnel de trésorerie de l'Etat, gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2020/10/Plan-previsionnel-de-tresorerie-de-lEtat-gestion-2021.pdf>

Comment:

Oui, les sources individuelles de recettes non fiscales représentant toutes les recettes non fiscales sont présentées.
Voir les réalisations et projections de recettes détaillées des différentes administrations financières.

- Voir aussi les prévisions détaillées de recettes budgétaires par régie (douanes, impôts et trésor) élaborées et publiées chaque année.

Par ailleurs, le Plan prévisionnel de trésorerie de l'Etat, gestion 2021 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (pages 10 à 15)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Réalisations et projections de recettes détaillées des différentes administrations financières

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Annexes au DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Comment:

Oui, les estimations pluriannuelles des revenus sont présentées par catégorie.

Voir les réalisations et projections de recettes détaillées des différentes administrations financières.

- Voir Tableau 18 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique sur la période 2020-2023 du DPBEP 2021-2023 (Page 55)

- Voir également les annexes au DPBEP 2021-2023 (TOFE : Recettes et dépenses 2021-2023, Page 30)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Stratégie d'endettement de l'Etat, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Etat de l'encours et de l'échéancier de la dette publique

<https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echéances-du-service-de-la-dette-gestion-2021.pdf>

Comment:

- Oui, les trois estimations relatives aux emprunts et à la dette du gouvernement sont présentées.

Pour l'année 2021, le montant des ressources de trésorerie sont estimées à 1 102 278 millions de francs CFA. (Projet de loi de finances 2021, page 7-9)

Voir également la stratégie d'endettement de l'Etat, gestion 2021, pages 10-12.

- Quant aux intérêts de la dette publique, ils sont évalués à 220 800 millions de francs CFA en 2021. (Etat de l'encours et des échéances du service de la dette, pages 4-7),

Peer Reviewer

Opinion: Agree

Comments: Pour plus détails concernant l'encours de la dette et les paiement des intérêts de la dette (charges financières de la dette), on pourrait aussi ajouter le Plan prévisionnel de trésorerie de l'Etat, gestion 2021 (Page 7). <https://budgetbenin.bj/wp-content/uploads/2020/10/Plan-previsionnel-de-tresorerie-de-lEtat-gestion-2021.pdf>

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

Projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Stratégie d'endettement de l'Etat, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Etat de l'encours et de l'échéancier de la dette publique

<https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echéances-du-service-de-la-dette-gestion-2021.pdf>

Comment:

Pour l'année 2021, le montant des ressources de trésorerie sont estimées à 1 102 278 millions de francs CFA. (Projet de loi de finances 2021, page 7-9)

Voir également la stratégie d'endettement de l'Etat, gestion 2021, pages 10-12.

- Quant aux intérêts de la dette publique, ils sont évalués à 220 800 millions de francs CFA en 2021. (Etat de l'encours et des échéances du service de la dette, pages 4-7),

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Stratégie d'endettement de l'Etat, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Etat de l'encours et de l'échéancier de la dette publique

<https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echéances-du-service-de-la-dette-gestion-2021.pdf>

Comment:

b. Oui, les informations de base sont présentées pour la composition de l'encours total de la dette.

- Voir le point B. PLAFOND D'ENDETTEMENT PUBLIC de la stratégie d'endettement de l'Etat 2021, tableaux 3, 4 et 5. (Pages 10 à 13)

- Voir également

III-1- calendrier prévisionnel de remboursements de la dette intérieure (bons et obligations du trésor) de l'état de l'encours et de l'échéancier de la dette publique. (Pages 4 à 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les tableaux 3 et 4 du document "Stratégie d'endettement de l'Etat, gestion 2021" concernent les nouveaux emprunts pour l'exercice 2021, plutôt que la composition de l'encours total de la dette. Les pages 4 à 6 de "Etat de l'encours et de l'échéancier de la dette publique", quant à elles, ne donnent pas les taux d'intérêt pour l'ensemble des emprunts/dettes, et ne ventilent pas les catégories "créanciers" du tableau III-2 à la page 7 dans des sources plus spécifiques. La réponse est donc révisée de "b" à "c."

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

Maturity profile of the debt
Whether the debt is domestic or external

Source:

Stratégie d'endettement de l'Etat, gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Etat de l'encours et de l'échéancier de la dette publique

<https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-gestion-2021.pdf>

Comment:

- Voir le point B. PLAFOND D'ENDETTEMENT PUBLIC de la stratégie d'endettement de l'Etat 2021, tableaux 3, 4 et 5. (Pages 10 à 13)
- Voir également
III-1- calendrier prévisionnel de remboursements de la dette intérieure (bons et obligations du trésor) de l'état de l'encours et de l'échéancier de la dette publique. (Pages 4 à 6)

Peer Reviewer

Opinion: Agree

Comments: Il faudrait plus de précision selon chacun des 3 indicateurs: - Les taux d'intérêt de la dette sont consultables <https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf> stratégie annuelle d'endettement de l'Etat 2021, (Page 4) - Le profil de maturité de la dette est consultable <https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-gestion-2021.pdf>, III-1- calendrier prévisionnel de remboursements de la dette intérieure (bons et obligations du trésor) de l'état de l'encours et de l'échéancier de la dette publique. (Pages 4 à 6) - La nature interne ou externe de la dette <https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf> stratégie d'endettement de l'Etat 2021, tableaux 3, 4 et 5. (Pages 11 à 12)

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez consulter le commentaire "Personnel IBP" pour la question 14. La réponse est révisée de "Interest rates on the debt, Maturity profile of the debt, Whether the debt is domestic or external" à "Maturity profile of the debt, Whether the debt is domestic or external."

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Annexes au DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Comment:

Oui, des informations de base sont présentées pour les prévisions macroéconomiques.

Ces informations figurent dans le tableau N°18 intitulé principale hypothèses et synthèses des résultats du cadrage macroéconomique sur la période 2021-2023, page 54 du DPBEP.

Voir également pages 29-38 dans les Annexes au DPBEP 2021-2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

pages 53 - 54

Annexes au DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

pages 29 - 38

Comment:

informations au-delà des éléments de base :

Taux d'investissement

Epargnes nationales

Epargnes intérieures brutes

Cours matière première

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Analyse des risques budgétaires, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Analyse-des-risques-budgetaires-gestion-2021.pdf>

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Comment:

- Oui, des informations au-delà des éléments de base sont présentées pour montrer l'impact sur le budget de différentes hypothèses macroéconomiques.

Lesdites informations sont détaillées dans le document intitulé Analyse des risques budgétaires, document annexe au PLF gestion 2021 ;

Par ailleurs, des éléments sur la sensibilité des hypothèses macroéconomiques face à l'environnement des risques sont également documentés dans le DPBEP : page 55 section II 1.3 intitulé incertitude

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Seules des informations limitées sont présentées sur les impacts spécifiques des hypothèses macroéconomiques dans la section "II.1.3 Incertitudes" (commençant à la page 51 du DPBEP au lieu de 55). Par ailleurs, le document "Analyse des risques budgétaires" porte principalement sur l'exercice 2020 ; les principales hypothèses pour l'exercice 2021 discutées sont les soldes de la CNSS et du FNRB. La réponse est donc révisée de "a" à "c."

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Moyens de politiques publiques, PLF 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Moyen-des-politiques-publiques-PLF-2021.pdf>

Rapport de présentation du PLF 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comment:

Le document intitulé moyens de politiques publiques par ministère du PLF 2021 expose les politiques publiques mises en œuvres/en vue et les dépenses y afférentes.

Par ailleurs la Section 1.3 du rapport de présentation du PLF 2021, intitulée Retour sur certains repères de la politique économique du Gouvernement, notamment les pages 17-19

Peer Reviewer

Opinion: Agree

Comments: Les documents suivants semblent apporter une réponse plus précise 1- Le rapport de présentation du PLF 2021 (Pages 17-19).

Cependant, bien que cela concerne uniquement certaines dépenses, la classification ne distingue pas clairement les mesures anciennes de dépense des mesures nouvelles. <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf> 2- Le rapport économique et financier, gestion 2021, à partir de la page 43, LES MESURES PROPOSEES PAR LA DGIDD, présente un narratif sur les mesures existantes et nouvelles <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-Economique-et-Financier-gestion-2021.pdf> A notre avis le document Moyens de politiques publiques, PLF 2021 n'est opportun ici

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: Le rapport de présentation de la loi de finances est annexe proposée par l'Exécutif et qui expose les commentaires et narrations sur la finalité des propositions de dépenses par grandes masses. <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Comme le note l'examinateur pair, le rapport de présentation ne fait pas toujours clairement la distinction entre les politiques nouvelles et existantes, et certaines nouvelles propositions incluses (par exemple, les nouveaux projets de l'autonomisation énergétique aux pages 17-18) n'ont pas leur impact sur les dépenses incluses. La réponse existante de "c" est maintenue.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting

documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Non, les informations qui montrent comment les nouvelles propositions de politique affectent les revenus ne sont pas présentées.

Comment:

Non, les informations qui montrent comment les nouvelles propositions de politique affectent les revenus ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget, gestion 2021, prévoit en ces articles 9,10,11 et 12 les mesures nouvelles de recettes. Mais aucun document annexe ne présente la manière dont ces mesures nouvelles vont impacter les recettes.

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Tableaux matriciel croisé 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-fonctionnelle-Economique-2017-2022.xlsx>

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

Tomes classiques

<https://budgetbenin.bj/wp-content/uploads/2020/10/PROJET-DE-BUDGET-GESTION-2021-DU-MINISTERE-DU-TRAVAIL-ET-DE-LA-FONCTION-PUBLIQUE.pdf>

Comment:

Oui, les estimations de dépenses pour BY-1 sont présentées par les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

Economique : Voir le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

Fonctionnelle : Voir le Tableau Matriciel Croisé des Classifications Fonctionnelle et Economique sur la période 2017-2022

Administrative : Au niveau des tomes classiques, les budgets des ministères et institutions sont présentés de façon détaillée selon la nomenclature budgétaire.

Peer Reviewer

Opinion: Agree

Comments: S'agissant de la présentation administrative, il serait plus pertinent d'indiquer ce site ci dessous qui présente toutes les unités administratives. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

DPPD et PAP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MTFP.pdf>

Comment:

Oui, les programmes qui représentent presque toutes les dépenses sont présentés pour BY-1.

- Voir le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

- Pour l'exercice budgétaire 2021, l'ensemble des vingt-quatre ministères ont produit les Documents de Programmation Pluriannuelle des Dépenses sur la période 2021-2023 (par exemple, de la page 21-23 du DPPD du Ministère du Travail et de la Fonction Publique, la section 2.1.6 présente les crédits de l'année 2021-2023 par programme)

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Comments: Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique <https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx> Pour l'exercice budgétaire 2021, l'ensemble des vingt-quatre ministères ont produit les Documents de Programmation Pluriannuelle des Dépenses sur la période 2021-2023 (de la page 21-23 du DPPD du

Ministère du Travail et de la Fonction Publique, la section 2.1.6 présente les crédits de l'année 2021-2023 par programme Tableau matriciel croisé sur les classifications administrative, économique et programmatique <https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx> DPPD et PAP 2021-2023 <https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MTFP.pdf> DGB-MINISTERES SECTORIELS Rapport PLF 2021 (budgetbenin.bj) DGB-MINISTERES SECTORIELS

IBP Comment

Etant donné que les programmes de tous les ministères sont inclus dans les DPPD et dans le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022 (les tableaux matriciels croisés pour 2018-2023 qui sont cités par l'examineur du gouvernement ont été mis en ligne après l'approbation du PLF et ne peuvent être pris en compte), la réponse est révisée de "b" à "a".

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Rapport de présentation PLF 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comment:

Oui, les estimations de dépenses pour BY-1 ont été mises à jour par rapport aux niveaux adoptés à l'origine. Confer le rapport de présentation du projet de loi de finances, gestion 2021 (Pages 25-26)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Tableaux matriciel croisé 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-fonctionnelle-Economique-2017-2022.xlsx>
<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

Comment:

Oui, les estimations de dépenses pour BY-2 et les années précédentes sont présentées par les trois classifications de dépenses

Administrative et économique : Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022
Fonctionnelle : Tableau Matriciel Croisé des Classifications Fonctionnelle et Economique sur la période 2017-2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Tableaux matriciel croisé 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-fonctionnelle-Economique-2017-2022.xlsx>

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

Comment:

Les classifications de dépenses qui comportent des estimations pour plus d'un an avant l'année budgétaire dans le projet de budget exécutif sont :

- Classification administrative
- Classification économique
- Classification fonctionnelle

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: il s'agit plutôt de : Classification administratif classification économique classification fonctionnel

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation

must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Source:

Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

<https://budgetbenin.bj/wp-content/uploads/2020/11/Classification-Programmatique-Economique-2017-2022.xlsx>

Comment:

Oui, les programmes représentant au moins les deux tiers des dépenses, mais pas toutes, sont présentés pendant plus d'un an précédant l'année budgétaire.

- Voir le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

b. Three years prior to the budget year (BY-3).

Source:

Document de programmation budgétaire et économique pluriannuelle 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Comment:

L'année la plus récente présentée pour laquelle toutes les dépenses reflètent les résultats réels est 2018.

- Voir le Tableau 7 : "Répartition fonctionnelle des dépenses budgétaires sur la période 2017-2019" aux pages 19-20 du DPBEP 2021-2023, ainsi que la note "* les chiffres de 2019 sont provisoires"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: L'année la plus récente présentée pour laquelle toutes les dépenses reflètent les résultats réels est 2019. Voir le tableau matriciel croisé sur les classifications administratives, économique et programmatique. <https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> <https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx> Voir également les DPPD 2021-2023 de tous les ministères Par exemple, voir le point « 2.1.5. Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2021-2023 des Dépenses du Ministère du Travail et de la Fonction Publique (Page 22) <https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MTFP.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les tableaux matriciels croisés n'ont été publiés en ligne qu'après l'approbation du

projet de budget et ne peuvent donc être pris en compte. De plus, la répartition triennale des dépenses dans le DPPD du MTFP ne fait référence qu'aux chiffres de l'exercice 2020 du LFI, sans les résultats réels de BY-2 ou avant. Enfin, les chiffres de dépenses de l'exercice 2019 dans le Tableau Matriciel Croisé des Classifications Programmatique et Economique sur la période 2017-2022 sont les mêmes que les chiffres provisoires de l'exercice 2019 du Tableau 7 du DPBEP 2021-2023 (1373,0 mlrds FCFA). La réponse existante de "b" est maintenue.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Annexe DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Rapport de présentation du projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comment:

- Dans l'annexe du DPBEP 2021-2023, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2008 à 2023 (page 38)

- Les pages 28-29 du Rapport de présentation du projet de loi de finances compare également les recettes fiscales et non fiscales de l'exercice budgétaire 2020 à 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Prévisions des recettes budgétaires

<https://budgetbenin.bj/wp-content/uploads/2020/11/RECAP.pdf>

IMPOTS.pdf (budgetbenin.bj)

<https://budgetbenin.bj/wp-content/uploads/2020/11/TRESOR.pdf>

DOUANES.pdf (budgetbenin.bj)

FNRB.pdf (budgetbenin.bj)

<https://budgetbenin.bj/wp-content/uploads/2020/11/ARB.pdf>

CST-OME-PME.pdf (budgetbenin.bj)

<https://budgetbenin.bj/wp-content/uploads/2020/11/ANDF.pdf>

Réalisations et projections de recettes détaillées des différentes administrations financières et autres (Douanes, Trésor, Impôts, Agence Nationale du Domaine et du Foncier, etc.)

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

Comment:

Les recettes pour les différentes régies que sont : DGI, DGDDI, FNRB, DGTCP et ANDF pour le budget 2021 présentent les estimations de 2020 en détails comme référence.

Voir également les réalisations et projections de recettes détaillées des différentes administrations financières et autres (Douanes, Trésor, Impôts, Agence Nationale du Domaine et du Foncier, etc.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Comment:

- Le tableau 10 : "Tableau d'équilibre des Loi de Finances Initiale et Projet de Loi de Finances Rectificatives pour 2020" à la page 28 du DPBEP présente les ajustements des recettes pour l'année 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Voir également pages 24-25 du Rapport de présentation du PLF : <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Annexe DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Comment:

Oui, les estimations de recettes pour BY-2 et les années précédentes sont présentées par catégorie.
Dans l'annexe du DPBEP 2021-2023, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2008 à 2023 (page 30)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
DPBEP 2021-2023
<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Comment:
L'année la plus récente présentée pour laquelle toutes les recettes reflètent les résultats réels est 2019
- Voir Tableau 9 : Synthèse du TOFE sur la période 2017-2019 à la page 27 du DPBEP

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

Stratégie d'endettement de l'Etat, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Etat de l'encours et de l'échéancier du service de la dette de l'Etat

<https://budgetbenin.bj/wp-content/uploads/2020/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-gestion-2021.pdf>

Rapport de présentation du Projet de loi de finances 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comment:

- La page 3 de la stratégie d'endettement de l'Etat pour le projet de budget 2021 présente dans le tableau 1 les indicateurs de coûts et risques de la dette publique. Ce tableau renseigne sur les éléments essentiels de la dette extérieure et intérieure de l'Etat au 31 décembre 2019 et au 31 décembre 2020. Une discussion narrative sur les informations liées à l'encours de la dette publique à fin décembre 2020 est faite aux pages 3 et 7.

- On peut également consulter la section II-projection de l'encours de la dette publique au 31 décembre 2020 de l'état de l'encours et de l'échéancier de la dette publique (pages 2 et 3).

- Quant aux montants des nouveaux emprunts, consulter la page 3 du document précédent, ainsi que la page 11 (D.1.3 L'équilibre budgétaire et financier) du Rapport de présentation du PLF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Stratégie d'endettement de l'Etat, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Comment:

L'année la plus récente présentée pour laquelle les chiffres de la dette reflètent les résultats réels est 2019

- Voir la stratégie d'endettement de l'Etat (pages 1-3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the *IMF's Fiscal Transparency Handbook (2018)* (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Rapport de présentation du Projet de loi de finances 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comptes Spéciaux du Trésor

<https://budgetbenin.bj/wp-content/uploads/2020/10/Comptes-Speciaux-du-Tresor-gestion-2021.pdf>

Comment:

Les ressources destinées à l'alimentation du budget de l'Etat sont toutes retracées dans la loi de finances. Il n'y a donc pas de ressources budgétaires qui échappent au budget de l'Etat.

Voir les tableaux 3 et 4 aux pages 10-11 et les tableaux 7 et 8 aux pages 28-30 du Rapport de présentation du PLF - sous le titre "Comptes d'affectation spéciale"

Voir également le document "Comptes Spéciaux du Trésor"

Peer Reviewer

Opinion: Agree

Comments: Les fonds extra budgétaires sont constitués des comptes d'affectation spéciale (CAS). Il s'agit de: - Opérations militaires à l'extérieur - Partenariat mondial pour l'Éducation - Modernisation des régies financières - Promotion de la recherche agricole - Prévention et gestion des Catastrophes. VOIR <https://budgetbenin.bj/wp-content/uploads/2020/10/Comptes-Speciaux-du-Tresor-gestion-2021.pdf> <https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf> (Page 8)

Government Reviewer

Opinion: Agree

IBP Comment

Les informations au-delà des éléments de base comprennent le cadre juridique sous-tendant la création des fonds extrabudgétaires. Par exemple, voir page 5 du document "Comptes Spéciaux du Trésor" concernant le compte "Prévention et Gestion des Catastrophes": "Pour compter de la gestion budgétaire 2021, il est érigé en un programme budgétaire conformément aux dispositions de l'article 41 de la loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances."

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the *IMF's Fiscal Transparency Handbook (2018)*: <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

Rapport de présentation du projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-presentation-du-PLF-2021.pdf>

Comment:

Oui, les finances du gouvernement central sont présentées sur une base consolidée.

Toutes les recettes et les dépenses répondent au principe d'unité de caisse : rapport de présentation du PLF 2021 (pages 10, 11)

Par ailleurs, des discussions narratives sont apportées sur les recettes et dépenses consolidées de la page 28 à 31.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Note analytique sur les finances locales, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Note-Analytique-sur-les-Finances-Locales-gestion-2021.pdf>

Comment:

La note analytique sur les finances locales 2021 présente toutes informations budgétaires sur les transferts intergouvernementaux, entendu transferts de ressources aux collectivités locales, au moyen du mécanisme dénommé Fonds d'Appui au Développement des Communes (FADeC). Pour l'année 2021, les ressources FADeC sont évaluées à 47,230 milliards de FCFA (page 12) et réparti en FADeC affecté et non affecté) assorti de discussion narrative.

Voir pages 12-14, IV. Perspectives des finances locales pour l'année 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Actions à sensibilité sociale

<https://budgetbenin.bj/les-actions-a-sensibilite-sociale-du-projet-de-loi-de-finances-gestion-2021/>

Plaquette sur les actions phares du secteur de l'éducation

<https://budgetbenin.bj/les-actions-phares-du-secteurs-de-leducation-du-projet-de-loi-de-finances-gestion-2021/>

Comment:

Chaque année, le ministère de l'économie et des finances produit et publie plusieurs plaquettes sur les mesures à sensibilité sociale et spécifiques à des secteurs comme l'éducation, la santé, les personnes du troisième âge, etc.

Confer

- Actions à sensibilité sociale

- Plaquette sur les actions phares du secteur de l'éducation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on age
Policy impacts based on income

Source:

Actions à sensibilité sociale

<https://budgetbenin.bj/les-actions-a-sensibilite-sociale-du-projet-de-loi-de-finances-gestion-2021/>

Plaquette sur les actions phares du secteur de l'éducation

<https://budgetbenin.bj/les-actions-phares-du-secteurs-de-leducation-du-projet-de-loi-de-finances-gestion-2021/>

Comment:

Chaque année, le ministère de l'économie et des finances produit et publie plusieurs plaquettes sur les mesures à sensibilité sociale et spécifiques à des secteurs comme l'éducation, la santé, les personnes du troisième âge, etc.

Confer

- Actions à sensibilité sociale

- Plaquette sur les actions phares du secteur de l'éducation

Peer Reviewer

Opinion: Agree

Comments: Ces documents sont disponibles au public étant donné qu'ils sont accessibles sur le site internet de la DGB

Government Reviewer

Opinion: Agree

IBP Comment

En fonction du contenu de « Les actions à sensibilité sociale », la réponse est donc révisée de « Policy impacts based on gender, Policy impacts based on age » à « Policy impacts based on income, Policy impacts based on age ».

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

Non, les estimations des transferts aux entreprises publiques ne sont pas présentées.

Comment:

Non, les estimations des transferts aux entreprises publiques ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Non, les informations relatives aux activités quasi budgétaires ne sont pas présentées.

Comment:

Non, les informations relatives aux activités quasi budgétaires ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A list of the financial assets: and

- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

Non, les informations relatives aux actifs financiers ne sont pas présentées.

Comment:

Non, les informations relatives aux actifs financiers ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Non, les informations relatives aux actifs non financiers ne sont pas présentées.

Comment:

Non, les informations relatives aux actifs non financiers ne sont pas présentées.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:

A la page 9 du projet de loi de finances pour la gestion 2021, les instances de paiement (arriérés de dépenses) sont présentées et évalués à 10 milliards de FCFA en 2021 contre une prévision nulle en loi de finances rectificative 2020. Cependant, cette ligne décrit les modifications d'arriérés, plutôt que le stock global d'arriérés. En tant que tel, il ne peut pas être évalué pour cette question.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

Comments: Une estimation des arriérées de paiement est présentée à la page 30 du document annexe du DPBEP, 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/Annexes-au-DPBEP-2021-2023.pdf>

Government Reviewer
Opinion: Agree

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Cependant, la référence qu'il cite dans le DPBEP 2021-2023 fait également référence à des variations d'arriérés, plutôt qu'à l'encours global. La réponse existante de "d" est maintenue.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Non, les informations relatives aux passifs éventuels ne sont pas présentées.

Comment:

Non, les informations relatives aux passifs éventuels ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of

government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Stratégie d'endettement de l'Etat

<https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

Comment:

Voir le point intitulé X. PERSPECTIVES DE VIABILITÉ DE LA DETTE PUBLIQUE de la stratégie d'endettement de l'Etat (Pages 13-14). Toutefois, les hypothèses macroéconomiques et démographiques qui sous-tendent cette analyse ne sont pas présentées en détail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

Projet de loi de finances 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Budget détaillé du Ministère de la Décentralisation et de la Gouvernance Locale (MDGL) 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/PROJET-DE-BUDGET-GESTION-2021-DU-MINISTERE-DE-LA-DECENTRALISATION-ET-DE-LA-GOUVERNANCE-LOCALE.pdf>

Budget détaillé du Ministère de l'Eau et des Mines (MEM) 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/PROJET-DE-BUDGET-GESTION-2021-DU-MINISTERE-DE-LEAU-ET-DES-MINES.pdf>

Comment:

A la page 8 du projet de loi de finances 2021, le tableau d'équilibre général présente les dons budgétaires et les dons projets qui sont évalués à 74,440 milliards de FCFA en 2020 contre 97,679 milliards de FCFA ;

Dans les budgets détaillés des ministères, notamment au niveau de la colonne crédits de paiement pour les projets d'investissements, les montants des dons par sources de financements sont présentés (voir par exemple pages 27-29 du budget de MDGL) ;

Cependant, il ne semble pas y avoir de discussion narrative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

Rapport sur les dépenses fiscales pour 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-sur-les-Depenses-Fiscales-2021.pdf>

Comment:

Le rapport se concentre principalement sur les résultats de l'exercice 2019. Cependant, la page 64 (Annexe 4 : Prévisions en milliards FCFA des dépenses fiscales par type d'impôt droit et taxes sur la période 2020 - 2022) présente des estimations des revenus perdus pour l'exercice 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

Décret n°2020-487 du 07 octobre 2020 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2020/11/DECRET-PLF-2021-1.pdf>

Projet de loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Projet-de-Loi-de-Finances-gestion-2021.pdf>

Comment:

Le tableau de la page 20 du décret n°2020-487 du 07 octobre 2020 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2021 présente les recettes affectées. Elles sont évaluées à 6 milliards de FCFA pour 2021 dont 3 milliards pour la modernisation des régions et 3 milliards pour la prévention et la gestion des catastrophes.

A la page 8 du projet de loi de finances, gestion 2021, l'ensemble des recettes affectées sont présentées dans les comptes d'affectation spéciale et s'élèvent à un montant total de 6 milliards de FCFA.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether

it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Rapport économique et financier 2021

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-Economique-et-Financier-gestion-2021.pdf>

Comment:

A partir de la page 43 du rapport économique et financier 2021 au chapitre IV. ACTIONS BUDGETAIRES ET FISCALES POUR 2021, 1-grandes options pour le projet de loi de finances, gestion 2021, des estimations indiquant la manière dont le budget proposé est lié aux objectifs politiques énoncés par le Gouvernement pour l'année budgétaire sont présentées, y compris une analyse sur le mode narratif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Note analytique sur le programme de développement

<https://budgetbenin.bj/wp-content/uploads/2020/10/Note-analytique-sur-le-programme-de-developpement-gestion-2021.pdf>

Documents de Programmation Pluriannuelle de Dépenses

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MPD.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MESRS.pdf>

Comment:

Voir également la page 43 du DPBEP 2021-2023, partie 2 : perspectives économiques et financières 2021-2023.

A partir de la page 57 de la note analytique sur le programme de développement, IV-priorités du programme de développement pour la période 2021-2023, les évolutions possibles des prévisions budgétaires en lien avec les objectifs de politiques économiques sont présentées et discutées.

La traduction budgétaire des objectifs/priorités du gouvernement pour la période 2021-2023 sont présentées par secteur et par programme budgétaire dans les Documents Pluriannuelle de Dépenses de l'ensemble des ministères sectoriels assortie des discussions narratives.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

Projets Annuels de Performance 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/PAP-2021-MTFP.pdf>

Comment:

Voir les PAP 2021-2023

Il existe une « Ventilation et justification des emplois » pour chaque programme, qui indique le nombre de personnes affectées. Voir par exemple la page 41 du PAP du ministère du Travail et Fonction Publique.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

d. No, nonfinancial data on inputs are not presented.

Comments: Les données non financières sur l'acquisition des intrants ne sont pas disponibles. Cependant on note une ventilation du personnel affecté par programme et par ministère pour l'atteinte des résultats

Government Reviewer
Opinion: Agree

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Étant donné que le niveau de dotation de personnel peut être considéré comme un intrant non financier, la réponse actuelle de « c » est maintenue.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

DPPD et PAP 2021-2023

Ministère du Plan et du Développement

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MPD.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/PAP-2021-MPD.pdf>

Ministère de l'Enseignement Supérieur et de la Recherche Scientifique

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MESRS.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/PAP-2021-MESRS.pdf>

Comment:

Les DPPD 2021-2023 élaborés et les Projets Annuels de Performe 2021 dans le cadre du projet de loi de finances 2021 comportent les données non financières sur les extrants des programmes.

Par exemple, 2.2.3. Cadre de performance du programme du DPPD du Ministère du Plan et du Développement (page 27)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

Moyens de politiques publiques

<https://budgetbenin.bj/wp-content/uploads/2020/10/Moyen-des-politiques-publiques-PLF-2021.pdf>

DPPD et PAP 2021-2023

Ministère du Plan et du Développement

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MPD.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/PAP-2021-MPD.pdf>

Ministère de l'Enseignement Supérieur et de la Recherche Scientifique

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPPD-2021-2023-MESRS.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/PAP-2021-MESRS.pdf>

Comment:

Document intitulé « Moyens de politiques publiques »

Le cadre de performance de chaque ministère présente également les résultats attendus, les indicateurs et les cibles.

Cela s'illustre dans le DPPD du Ministère du Plan et du Développement (à partir page 27, troisième colonne de la section 2.2.3. Cadre de performance du programme). La section, 2.2.4. Indicateurs de performance et leur évolution présente les valeurs cibles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

La réponse est donc révisée de "a" à "b".

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Actions à sensibilité sociale

<https://budgetbenin.bj/les-actions-a-sensibilite-sociale-du-projet-de-loi-de-finances-gestion-2021/>

Plaquette sur les actions phares du secteur de l'éducation

<https://budgetbenin.bj/les-actions-phares-du-secteurs-de-leducation-du-projet-de-loi-de-finances-gestion-2021/>

DPBEP 2021-2023
<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Note analytique sur le programme de développement, gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2020/10/Note-analytique-sur-le-programme-de-developpement-gestion-2021.pdf>

Comment:

Chaque année, le ministère de l'économie et des finances produit et publie plusieurs plaquettes sur les mesures à sensibilité sociale et spécifiques à des secteurs comme l'éducation, la santé, les personnes du troisième âge, etc.

Confer :

- Actions à sensibilité sociale ;
- Plaquette sur les actions phares du secteur de l'éducation.

Aussi, les politiques visant à lutter contre la pauvreté sont-elles bien présentées. Le DPBEP 2021-2023 retrace les priorités du Gouvernement par secteur pour 2021 et donne une description détaillée des politiques publiques en faveur des pauvres (page 44 à 51)

Enfin, voir pages 57-61 de la note analytique sur le programme de développement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Parmi les quatre documents cités, seul le document « Les actions à sensibilité sociale » comporte des chiffres précis de dépenses associées aux politiques *et* se concentre sur des mesures directement destinées à bénéficier aux populations les plus démunies du pays (alors que le document « Actions phares du secteur de l'éducation » concerne tous les jeunes/étudiants). Cependant, toutes les politiques dans « Les actions à sensibilité sociale » ne sont pas associées à des estimations ; voir par exemple "l'élargissement du paquet des vaccinations gratuites à la méningite et à l'hépatite qui intègre dès l'année 2021, le cycle régulier des campagnes de vaccination" à la page 5 et "la poursuite de l'apurement des dettes sociales dues aux enseignants des lycées militaires » à la page 7. Pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse est révisée de "a" à "c".

53. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/02/Calendrier-Budgetaire-2020.pdf>

Comment:

Oui le Calendrier budgétaire détaillé 2021 est rendu public et disponible sur le site suivant le lien : <https://budgetbenin.bj/wp-content/uploads/2020/02/Calendrier-Budgetaire-2020.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Annexe DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023_ANNEXES.pdf

Comment:

Les informations liées aux perspectives économiques sur les trois prochaines années avec les estimations des indicateurs macro-économiques sont présentées dans le tableau N°18 intitulé principale hypothèses et synthèses des résultats du cadrage macroéconomique 2021-2023, pages 50-51 du DPBEP.

L'annexe du DPBEP 2021-2023 reprend de la page 29 à 39 sur lesdites informations.

Voir aussi la version lisible données sur les hypothèses par la machine suivant le lien : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

Source:

DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Annexe DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

Le DPBEP présente :

A. Orientations économiques du budget de l'Etat, gestion 2021 (pages 41-42) ;

B. Priorités sectorielles pour l'année 2021 (pages 42 - 48)

Chapitre II : perspectives financières, I-2.1 orientations financières de l'Etat pour la période 2021-2023 (voir Tableau n°19 : équilibres prévisionnels sur 2021-2023 ; Tableau n°21 : quelques indicateurs des finances publiques en % du PIB sur la période 2021-2023) : pages 54 à 57.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Annexe DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

Le DPBEP donne les informations clés sur les priorités, les politiques et les estimations de recettes et de dépenses. Le récapitulatif de ces analyses se trouve dans le Tableau n°18 : principales hypothèses et synthèses des résultats du cadrage macro-économique 2021-2023 (pages 50-51) et Tableau n°19 : équilibre prévisionnel sur la période 2021-2023 (page 55)

Priorités pour l'année 2021 (pages 42 - 48) ;

Priorités en matière de revenus (pages 55-56)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien approprié pour l'annexe du DPBEP 2021-2023 est : https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023_ANNEXES.pdf

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Annexe DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

Pour l'année 2021, le montant des nouveaux emprunts nets nécessaires est estimé à 388,9 milliards de francs CFA contre 446,4 milliards de francs CFA en 2020 et devrait s'établir à 362,3 milliards en 2023. (Annexe DPBEP 2021-2023, page 31)

S'agissant de l'encours de la dette, il s'afficherait à 41,9% du PIB en 2021 avant de chuter à 37,8% du PIB en 2023. (Annexe DPBEP 2021-2023, page 39; voir page 38 pour le PIB en milliards de fcfa).

Quant aux intérêts de la dette publique, ils sont évalués à 210,7 milliards en 2021 et atteindraient 249,8 milliards en 2023. (Annexe DPBEP 2021-2023, page 30).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien approprié pour l'annexe du DPBEP 2021-2023 est : https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023_ANNEXES.pdf En additionnel aux informations sur la dette publique, Confer également le document de stratégie d'endettement 2021 (9-12) <https://budgetbenin.bj/wp-content/uploads/2020/10/Strategie-dendettement-de-lEtat-gestion-2021.pdf>

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

Annexe DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

DPBEP 2021-2023

https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf

Comment:

Oui, des estimations de dépenses pluriannuelles sont présentées. (Page 56)

Voir également l'annexe DPBEP 2021-2023, pages 30-31 où les dépenses sont présentées sur période pluriannuelle

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations sur une période pluriannuelle sont présentées dans le DPBEP 2021-2023, à la page 56 https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023.pdf Le lien approprié pour l'annexe du DPBEP 2021-2023 est : https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023_ANNEXES.pdf

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by

adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023

<https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx>

Rapport de présentation de la loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-DE-PRESENTATION-LF-2021-29-12-2020.pdf>

Document de Programmation Budgétaire et Economique Pluriannuelle 2021-2023, document principale

<https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Document-Principal.pdf>

Comment:

Oui, le budget adopté présente les estimations de dépenses selon les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

administrative: voir le Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023

économique: voir Tableau 9 à la page 29 du rapport de présentation de la LF 2021

fonctionnelle: voir Tableau 20 - Répartition fonctionnelle des dépenses budgétaires sur la période 2020-2023 à la page 60 du DPBEP 2021-2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Tableau matriciel croisé sur les classifications administrative, économique et programmatique. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

Tableau matriciel croisé sur les classifications économique et fonctionnelle https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023

<https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx>

Rapport de présentation de la loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-DE-PRESENTATION-LF-2021-29-12-2020.pdf>

Document de Programmation Budgétaire et Economique Pluriannuelle 2021-2023, document principale

<https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Document-Principal.pdf>

Comment:

Oui, le budget adopté présente les estimations de dépenses selon les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

administrative: voir le Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023

économique: voir Tableau 9 à la page 29 du rapport de présentation de la LF 2021

fonctionnelle: voir Tableau 20 - Répartition fonctionnelle des dépenses budgétaires sur la période 2020-2023 à la page 60 du DPBEP 2021-2023

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: En plus de trois (03) classifications mentionnées, il y aussi la classification programmatique pour le budget adopté. Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Tableau matriciel croisé sur les classifications administrative, économique et programmatique. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138 Tableau matriciel croisé sur les classifications économique et fonctionnelle https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023
<https://budgetbenin.bj/wp-content/uploads/2020/12/Tableau-de-Classification-Economique-Administrative-Programmatique-2018-2023.xlsx>

Moyens des politiques publiques par ministère, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/Annexe-LdF-2021-Moyen-des-politiques-publiques.pdf>

Comment:

Oui, le budget adopté présente des estimations pour les programmes comptabilisant toutes les dépenses.

Voir le Tableau matriciel croisé des Classifications Economique, Administrative et Programmatique 2018-2023.

Voir également les Moyens des politiques publiques par ministère

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Tableau matriciel croisé sur les classifications administrative, économique et programmatique. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=138 DPPD ET PAP 2020-2022 <https://budgetbenin.bj/wp-content/uploads/2020/03/DPPD-2020-2022-MINISTERE-DE-LA-SANTE.pdf> voir aussi l'annexe 3 (Page 66) de la loi de finances 2020, intitulée "Moyens des politiques publiques par ministère" <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf>

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are

shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Budget adopté

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Rapport de présentation de la loi de finances, gestion 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-DE-PRESENTATION-LF-2021-29-12-2020.pdf>

Comment:

Oui, le budget adopté présente les estimations de recettes par catégorie.

Confer : loi de finances 2021 (pages 6-8)

Voir également: page 27 du Rapport LF 2021 (Tableau 7 : Présentation par catégorie des recettes budgétaires de 2020 et 2021)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Budget adopté <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf> Recettes budgétaires par région en 2020 https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=140

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-DE-PRESENTATION-LF-2021-29-12-2020.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: Le budget approuvé présente des sources individuelles de recettes. Voir Page 6 du document du budget approuvé

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: Le budget approuvé présente toutes les sources individuelles de recettes provenant des régies telles que : DGI-DGDDI-DGTCP Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Recettes budgétaires par régie en 2020 https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=10&mymainlink_id=8&myportfolio_id=140 Tableau matriciel pluriannuel sur les recettes budgétaires https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=11&mymainlink_id=8&myportfolio_id=160

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Au point de l'examineur du gouvernement : selon la question EB-1a, le budget approuvé en cours d'évaluation est celui de l'exercice 2021. Concernant le commentaire de l'examineur pair : les recettes à la page 6 de la Loi de finances promulguée sont très larges et ne sont pas ventilées en détails spécifiques. Cependant, il existe quelques sources individuelles fournies dans certains tableaux du DBPEP 2021-2023, qui est un document justificatif de la Loi de finances (voir par exemple les cotisations sociales dans le tableau 25 à la page 67). La réponse est donc révisée de "d" à "c".

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Budget adopté

<https://budgetbenin.bj/wp-content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf>

Etat de l'encours et des échéances du service de la dette de l'état

<https://budgetbenin.bj/wp-content/uploads/2020/12/Etat-encours-2021-VF.pdf>

Comment:

Pour l'année 2021, le montant des nouveaux emprunts nets nécessaires est estimé à 1 102 278 millions de francs CFA. (Loi de finances 2021, page 6). Voir également le solde budgétaire global aux pages 7-8.

Quant aux intérêts de la dette publique, ils sont évalués à 220 800 millions de francs CFA en 2021. (Etat de l'encours et des échéances du service de la dette de l'état, pages 4-7),

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Les trois estimations sont présentées comme suit : • le montant des emprunts nets nécessaires pendant l'année budgétaire • les paiements des intérêts de la dette pour l'année budgétaire. Voir budget adopté aux pages 8 et 9 <https://budgetbenin.bj/wp->

content/uploads/2020/12/Loi-des-finances-2021-PROMULGUEE.pdf • l'encours total de la dette à la fin de l'année budgétaire Etat de l'encours et des échéances du service de la dette de l'état <https://budgetbenin.bj/wp-content/uploads/2020/12/Etat-encours-2021-VF.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Pour l'année 2020, le montant des nouveaux emprunts nets nécessaires est estimé à 653 910 millions de francs CFA. (Loi de finances 2020, page 21) S'agissant de l'encours total de la dette, il est évalué à 3 512 451 millions de FCFA et s'afficherait à 38,7% du PIB en 2020. (Annexe DPBEP, page 32) Quant aux intérêts de la dette publique, ils sont évalués à 162 300 millions de francs CFA en 2020. (Etat de l'encours et des échéances du service de la dette, pages 3-7), Si on considère l'exercice fiscal 2020 pour le budget voté, on a les liens ci-après : Budget adopté <https://budgetbenin.bj/wp-content/uploads/2020/01/Loi-de-Finances-gestion-2020-3.pdf> Annexe DPBEP <https://budgetbenin.bj/wp-content/uploads/2020/04/Annexes-au-DPBEP-2020-2022.pdf> Etat de l'encours et des échéances du service de la dette <https://budgetbenin.bj/wp-content/uploads/2020/01/Etat-de-lencours-pour-la-Gestion-2020.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Selon le point de l'examineur pair : « l'Etat de l'encours et des échéances du service de la dette de l'état » ne fournit l'encours de la dette qu'à fin 2020, plutôt que pour l'exercice 2021. Concernant le commentaire de l'examineur du gouvernement : le Budget voté 2021 est en cours d'évaluation (pas celui de 2020), et l'annexe DPBEP 2021-2023 n'inclut pas l'encours de la dette pour 2021, mais plutôt les paiements d'intérêts et les allègements de dette obtenus ou en cours. La réponse existante de "b" est maintenue.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

Comment:

Le budget des citoyens 2021 comprend :

- les clarifications conceptuelles (budget de l'Etat, budget des citoyens)
- la présentation du processus budgétaire et les acteurs impliqués ;
- les textes juridiques
- les hypothèses macroéconomiques et budgétaires sur lesquelles sont fondées les prévisions budgétaires ;
- définition et principales sources de recettes budgétaires ;
- définition des dépenses budgétaires et leurs présentations suivant les trois principales classifications ;
- les priorités budgétaires du gouvernement ;
- les affectations aux administrations infranationales (collectivités locales, offices et sociétés d'Etat) ;
- le déficit budgétaire
- les emprunts et la dette de l'Etat ;
- les priorités de la politique budgétaire (mesures fiscales et mesures de bonne gouvernance) ;
- le glossaire et les coordonnées

Peer Reviewer

Opinion: Agree

Comments: On peut y ajouter le site de la DGB où sont publiés les documents relatifs au budget citoyen <https://budgetbenin.bj/publications/>

sub_menu_id=1&mymainlink_id=1

Government Reviewer
Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

Vidéos en langues nationales

<https://budgetbenin.bj/video/>

Comment:

Le budget des citoyens est diffusé sur le site web du Ministère de l'Economie et des Finances. Le site web de la Direction Générale du Budget a servi de support pour les articles dans la presse écrite, les radios et les journaux en ligne puis sur les chaînes de télévisions.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

Rapport de la société civile suite à l'atelier d'analyse du projet de budget de l'Etat, gestion 2021
<https://budgetbenin.bj/wp-content/uploads/2021/01/Document-plaidoyer-PLF-2021.pdf>
<https://www.dgae.finances.bj/wp-content/uploads/2020/12/Document-de-plaidoyer-DPBEP-2021.pdf>

Comment:

- Mémorandum de la société civile sur l'analyse du budget de l'Etat
L'exécutif a créé un réseau de discussions avec les OSC à travers :
- Création Groupe Fiscalité
- Discussion avec les acteurs non étatiques
- Discussions avec Conseil Economique et Social
- Présentation des besoins des communes à travers les Cellules de participation citoyenne dans les communes

Peer Reviewer

Opinion: Agree

Comments: Une rubrique est réservée à la consultation citoyenne https://budgetbenin.bj/publications/?sub_menu_id=2&mymainlink_id=17

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Rapport préalable au budget 2021
<https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Version-citoyenne.pdf>

Rapport en cours d'année

<https://budgetbenin.bj/wp-content/uploads/2020/12/VERSION-DU-CITOYEN-RAPEX-30-Spet.pdf>
<https://budgetbenin.bj/wp-content/uploads/2020/10/Version-du-citoyen-Juin-2020.pdf>

Revue de milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-Citoyenne-du-Rapport-de-Milieu-dAnnee-2020.pdf>

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf>

Comment:

Les rapports en cours d'année, le rapport de fin d'année, la revue du milieu d'année, le projet de budget, le rapport préalable au budget, disposent des versions citoyennes et qui sont publiées tout au long du processus budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution,

and audit).

Comments: * Etape Formulation du budget Rapport préalable au budget 2021 <https://budgetbenin.bj/wp-content/uploads/2020/12/DPBEP-2021-2023-Version-citoyenne.pdf> * Etape vote du budget <https://budgetbenin.bj/wp-content/uploads/2020/01/Version-citoyenne-Loi-de-finances-2020.pdf> * Etape Exécution du budget Rapport en cours d'année <https://budgetbenin.bj/wp-content/uploads/2020/12/VERSION-DU-CITOYEN-RAPEX-30-Spet.pdf> <https://budgetbenin.bj/wp-content/uploads/2020/10/Version-du-citoyen-Juin-2020.pdf> https://budgetbenin.bj/wp-content/uploads/2020/06/VERSION-DU-CITOYEN-RAPEX-mars-2020_1.pdf <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019-VERSION-CITOYENNE.pdf> Revue de milieu d'année 2020 <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-Citoyenne-du-Rapport-de-Milieu-dAnnee-2020.pdf> * Etape Reddition de comptes Rapport de fin d'année 2019 <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANEE-2019-VERSION-CITOYENNE.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que le YER est considéré comme un document d'exécution et qu'aucune version citoyenne du Rapport d'audit n'est citée, la réponse existante de "b" est maintenue.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/Annexe-Rapex-30-09-20.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/09/Annexe-au-RAPEX-au-30-juin-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/07/Annexe-RAPEX-fin-mars-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/04/Annexe-RAPEX-au-31-12-20.pdf>

Comment:

Les rapports en cours d'année présentent les données sous les trois classifications de dépenses. Par exemple dans les annexes aux rapports d'exécution de loi de finances à fin septembre, juin et mars 2020

- Classification administrative (pages 2-3)

- Classification fonctionnelle (page 5)

- Classification économique (pages 2-3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/Annexe-Rapex-30-09-20.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/09/Annexe-au-RAPEX-au-30-juin-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/07/Annexe-RAPEX-fin-mars-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/04/Annexe-RAPEX-au-31-12-20.pdf>

Comment:

Les rapports en cours d'année présentent les données sous les trois classifications de dépenses. Par exemple dans les annexes aux rapports d'exécution de loi de finances à fin septembre, juin et mars 2020

- Classification administrative (pages 2-3)
- Classification fonctionnelle (page 5)
- Classification économique (pages 2-3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Non, les rapports en cours d'année ne présentent pas les dépenses réelles par programme.

Comment:

Non, les rapports en cours d'année ne présentent pas les dépenses réelles par programme.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Comment:

L'ensemble des rapports en cours d'année présente les différences entre les niveaux prévisionnels des dépenses et leurs résultats réels obtenus. Aussi des comparaisons sont-elles faites par rapport aux performances aux mêmes dates de l'année antérieure. A titre d'exemple, voir RAPEX fin septembre 2020, paragraphes 1er et 2 du point « B. Dépenses budgétaires au 30 septembre 2020 » (pages 18, 19 et suivantes).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

RAPEX au 31 mars 2020
<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

RAPEX au 31 décembre 2019
<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Comment:

Les rapports en cours d'année (RAPEX) toutes les estimations de recettes classées par catégorie.

Pour l'exécution au 30 juin 2020, elles se présentent comme suit (à partir de la page 12) :

- recettes des administrations financières (DGDDI, DGI, DGTCP) (pages 13-15)
- recettes du FNRB (page 16) ;
- recettes des comptes d'affectations spéciales (page 17) ;
- autres recettes budgétaires : allègement de la dette publique, dons budgétaires, fonds de concours et recettes assimilées (page 17).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/10/Version-du-citoyen-Juin-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

https://budgetbenin.bj/wp-content/uploads/2020/06/VERSION-DU-CITOYEN-RAPEX-mars-2020_1.pdf

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019-VERSION-CITOYENNE.pdf>

Comment:

Les rapports en cours d'année (RAPEX) présentent les estimations de recettes classées par catégorie et source individuelle. Cependant, certaines catégories (telles que les "Autres Recettes Fiscales") ne sont pas ventilées davantage.

Pour l'exécution au 30 juin 2020, elles se présentent comme suit (à partir de la page 12):

- recettes des administrations financières (DGDDI, DGI, DGTCP) (pages 13-15)
 - recettes du FNRB (page 16) ;
 - recettes des comptes d'affectations spéciales (page 17) ;
 - autres recettes budgétaires : allègement de la dette publique, dons budgétaires, fonds de concours et recettes assimilées (page 17).
- Par ailleurs, les informations complémentaires sont documentées dans leurs versions citoyennes respectives.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Oui, les Rapports en cours d'année présentent des sources individuelles de recettes réelles représentant l'ensemble des revenus. Les "Autres Recettes Fiscales" sont ainsi définies dans les textes de loi.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Les rapports en cours d'année (RAPEX) toutes les estimations de recettes classées par catégorie. Les éléments constitutifs des recettes budgétaires sont présentés et publiés dans un tableau matriciel de suivi des recettes budgétaires et ressources de trésorerie (format Excel). Les informations complémentaires, notamment sur "les AUTRES RECETTES" sont suffisamment documentées dans les versions citoyennes respectives des Rapports en cours d'année. <https://budgetbenin.bj/wp-content/uploads/2020/12/VERSION-DU-CITOYEN-RAPEX-30-Spet.pdf>
<https://budgetbenin.bj/wp-content/uploads/2020/10/Version-du-citoyen-Juin-2020.pdf> https://budgetbenin.bj/wp-content/uploads/2020/06/VERSION-DU-CITOYEN-RAPEX-mars-2020_1.pdf <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019-VERSION-CITOYENNE.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Etant donné que les « autres » sources pour la DGDDI, la DGI et la DGTCP représentent plus de 3% des recettes globales, et étant donné que les informations complémentaires sur ces sources sont disponibles dans des documents séparés (les versions citoyens), la réponse existante de « b » est maintenu.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Comment:

L'ensemble des rapports en cours d'année présente les différences entre les niveaux prévisionnels des recettes et leurs résultats réels obtenus. Aussi des comparaisons sont-elles faites par rapport aux performances aux mêmes dates de l'année antérieure. A titre d'exemple, voir RAPEX fin juin 2020, paragraphes 1er et 2 du point « A. Recettes budgétaires » du chapitre II. EXECUTION DU BUDGET AU 30 JUIN 2020 (pages 12, 13 et suivantes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Comment:

Les rapports en cours d'année présentent des estimations liées aux emprunts ou à la dette publique- en particulier, les nouveaux emprunts nets et le fardeau total de la dette de l'administration centrale à ce moment de l'année.

- Dans le rapport en cours d'année au 30 juin 2020, la situation des emprunts est traitée au point III-Situation des opérations de trésorerie au 30 juin. Les tableaux suivants donnent les informations suffisantes sur ces opérations (tableau n°13, 14 et 15) de la page 23 à 25.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Les rapports en cours d'année présentent des estimations liées aux emprunts ou à la dette publique. A titre d'exemple, dans le rapport en cours d'année au 30 juin 2020, la situation des emprunts est traitée au point III-Situation des opérations de trésorerie au 30 juin. Les tableaux suivants donnent les informations suffisantes sur ces opérations (tableau n°13, 14 et 15) de la page 23 à 25. Ces données sont encore plus détaillées dans les bulletins trimestriels de la caisse autonome d'amortissement (<https://caa.bj/tag/bulletin-statistique/>) Bulletins trimestriels sur la dette publique <https://caa.bj/tag/bulletin-statistique/> <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-milieu-d-annee-2020.pdf> RAPEX au 30 septembre 2020 <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf> RAPEX au 30 juin 2020 <https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf> RAPEX au 31 mars 2020 <https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf> RAPEX au 31 décembre 2019 <https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que les bulletins trimestriels sur la dette publique ne sont pas publiés en ligne à temps pour être considérés comme des Rapports en cours d'année (par exemple, les bulletins Q3 2019, Q4 2019 et Q1 2020 ont tous été publiés sur "<https://caa.bj/tag/bulletin-statistique/>" le 5 juin 2020, tandis que le bulletin Q3 2020 n'avait pas été publié à la fin de 2020), la réponse existante de "b" est maintenue.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

RAPEX au 30 septembre 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPEX-AU-30-SEPTEMBRE-2020.pdf>

RAPEX au 30 juin 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/RAPEX-FIN-JUIN-2020.pdf>

RAPEX au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/06/Rapport-Execution-au-31-mars-de-la-LF-2020.pdf>

RAPEX au 31 décembre 2019

<https://budgetbenin.bj/wp-content/uploads/2020/03/RAPPORT-EXECUTION-BUDGET-GESTION-2019.pdf>

Comment:

Dans le RAPEX au 30 juin 2020, la situation des emprunts est traitée au point III-Situation des opérations de trésorerie au 30 juin. La nature interne/externe de la dette est présentée, mais pas les taux d'intérêt ni un profil de maturité.

Les tableaux suivants donnent les informations suffisantes sur ces opérations (tableau n°13, 14 et 15) de la page 23 à 25 ;

Le tableau sur les Indicateurs de coûts et risques du portefeuille de la dette publique au 30 juin 2020, le tableau sur l'évolution trimestrielle d'exécution de la dette publique présentent des informations sur la composition de l'encours total de la dette. Indicateurs de coûts et risques du portefeuille de la dette publique au 30 juin 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Comments: Outre les informations présentées dans les rapports en cours d'année, les documents relatifs aux Bulletins Statistique de la Dette publique renseignent essentiellement, en plus de la composition de l'encours total de la dette, sur les Indicateurs de coûts et risques du portefeuille de la dette publique, en particulier les taux d'intérêts, les taux de change, la durée moyenne de la dette publique et du profil de remboursement de ses dettes. A titre d'exemple, voir page 14 à 15 et les pages 23 à 26 du bulletin trimestriel de la dette publique au 30 juin 2020 le lien d'accès est le suivant: <https://caa.bj/download/bulletin-statistique-de-la-dette-publique-au-2e-trimestre-2020-version-francaise/>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que les bulletins trimestriels sur la dette publique ne sont pas publiés en ligne à temps pour être considérés comme des Rapports en cours d'année (par exemple, les bulletins Q3 2019, Q4 2019 et Q1 2020 ont tous été publiés sur "<https://caa.bj/tag/bulletin-statistique/>" le 5 juin 2020, tandis que le bulletin Q3 2020 n'avait pas été publié à la fin de 2020), la réponse existante de "c" est maintenue.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Voir le point « D. Prévisions macroéconomiques actualisées pour l'année 2020 et perspectives de l'économie nationale pour 2021 » de la Revue en Milieu d'Année 2020 (pages 10-15).

Et le point 2. Discussion narrative des écarts de prévision (page 12 à 15)

Croissance du PIB réel : page 11

Taux d'inflation : page 11

Taux d'intérêt : page 46

Cependant, il semble que des estimations mises à jour pour le PIB nominal ne soient pas fournies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Comments: Les estimations pour les prévisions macroéconomiques ont été mises à jour et une explication de toutes les différences entre les prévisions initiales et les prévisions mises à jour est présentée (Pages 10-16 et 46). Les estimations mises à jour pour le PIB nominal sont présentées dans la revue de milieu d'année et le lien vers l'annexe du DPBEP, version mai 2020 qui présente le détail de toutes les mises à jour y est indiquée. <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf> (Pages 10-16 et 46) https://budgetbenin.bj/wp-content/uploads/2020/06/DPBEP_2021-2023_ANNEXES.pdf (Page 30)

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le DPBEP 2021-2023 ne fait pas partie du package MYR 2020 (https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=10&myportfolio_id=157), la réponse existante de "b" est maintenue.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Voir le Tableau 23 à la page 80 (la colonne "Réalizations attendues au 31/12/2020").

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: Le chapitre 3 intitulé « Exécution de dépenses de l'Etat au 30 juin 2020 » présentent et donnent des explications sur les écarts de réalisation des dépenses dans le rapport de milieu d'année (RMA) 2020 Confer Tableau n°7, 8 et 9 des pages 25-32 Par ailleurs, des discussions narratives sont faites sur chaque catégorie de dépenses Enfin, le Tableau n°23 à la page 80 (la colonne "Réalizations attendues au 31/12/2020") fournit les informations sur les mises à jour. Revue du milieu d'année 2020 <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Cependant, cet indicateur pose des questions sur les différences entre les estimations de dépenses initiales et actualisées pour *l'ensemble* de l'année budgétaire, plutôt que sur les différences d'exécution observées au milieu de l'année. La réponse existante de "c" est maintenue.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:
Revue du milieu d'année 2020
<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:
Voir le Tableau 23 à la page 80 pour la classification économique mise à jour des dépenses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
Comments: Les estimations de dépenses selon les trois classifications de dépenses sont présentées au point IV- Présentation du niveau d'exécution des dépenses par classification assortie de résumé narratif : - Classification administrative et économique (pages 50-52) - Classification fonctionnelle (pages 53-54) <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

IBP Comment
Les pages citées par l'examineur du gouvernement fournissent des dépenses selon différentes classifications au *30 juin 2020*, tandis que cette question demande si les dépenses mises à jour pour l'ensemble de l'exercice sont fournies par les trois classifications différentes. La réponse existante de "c" est maintenue.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
Economic classification

Source:
Revue du milieu d'année 2020
<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:
Voir le Tableau 23 à la page 80 pour la classification économique mise à jour des dépenses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Les estimations de dépenses selon les trois classifications de dépenses sont présentées au point IV- Présentation du niveau d'exécution des dépenses par classification assortie de résumé narratif : - Classification administrative (pages 50-52) - Classification économique (pages 50-52) - Classification fonctionnelle (pages 53-54)
Comments: Les estimations de dépenses selon les trois classifications de dépenses sont présentées au point IV- Présentation du niveau d'exécution des dépenses par classification assortie de résumé narratif. <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

IBP Comment
Veuillez voir le commentaire "IBP Staff" à la question 78 ; la réponse existante de "Economic classification" est maintenue.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Les estimations des dépenses de programme pour l'ensemble de l'exercice 2020 ne sont pas mises à jour- il n'y a que le taux d'exécution au 30 juin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Comments: Les estimations de dépenses des programmes individuels sont présentées dans la RMA 2020 au chapitre 7 intitulé « Niveau d'exécution des politiques publiques en cours dans les ministères au 30 juin 2020. (Pages 55-70) En effet, les estimations par programme budgétaire de l'exécution du budget y sont présentées en base engagement et base ordonnancement. Revue du milieu d'année 2020 <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

IBP Comment

Comme le note le chercheur, les estimations de dépenses par programme ne sont pas mises à jour pour l'ensemble de l'année budgétaire en cours. La réponse existante de "d" est donc maintenue.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Voir le Tableau n°22 à la page 78 (la colonne "Réalizations attendues au 31/12/2020")

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Comments: Les estimations des recettes sont présentées et discutées dans le chapitre 2 intitulé « Analyse de la mobilisation des recettes au 30 juin pour le budget de l'Etat, gestion 2020 » de la revue de milieu d'année et prennent en compte des données de l'exercice budgétaire en cours (pages 16-24) Par ailleurs, des discussions narratives sont faites sur chaque catégorie de recettes. Voir le Tableau n°22 à la page 78 (la colonne "Réalizations attendues au 31/12/2020") Revue du milieu d'année 2020 <https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Les estimations de recettes ne sont pas mises à jour pour l'ensemble de l'année budgétaire en cours aux pages 16-24. En outre, la discussion à la page 78 est très brève. La réponse existante de "c" est donc maintenue.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Voir le Tableau n°22 : Estimation des recettes budgétaires au 31 décembre 2020 à la page 78.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/09/Rapport-de-milieu-dannee-2020.pdf>

Comment:

Le tableau 22 à la page 78 présente uniquement les recettes mises à jour pour l'exercice 2020 par institution et non par source individuelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: Dans la RMA 2020, les estimations des recettes par catégorie (recettes fiscales et non fiscales) sont présentées et discutées comme suit : • Voir tableau n°4 : Niveau de réalisation des recettes fiscales au 30 juin 2020 (pages 17-18) • Voir tableau n°5 : Réalisation des recettes non fiscales au 30 juin 2020 (pages 20-21) • Voir tableau n°6 : Réalisation des autres recettes budgétaires au 30 juin 2020 (page 23)

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-milieu-d-annee-2020.pdf> Confer également la version citoyenne du RMA 2020 :

<https://budgetbenin.bj/wp-content/uploads/2020/11/Version-Citoyenne-du-Rapport-de-Milieu-dAnnee-2020.pdf>

IBP Comment

Comme le note le chercheur, les estimations de recettes par source individuelle ne sont pas mises à jour pour l'ensemble de l'année budgétaire en cours. La réponse existante de "d" est donc maintenue.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Revue du milieu d'année 2020

<https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-milieu-d-annee-2020.pdf>

Comment:

Voir Tableau n°23 à la page 80 ; certaines estimations des emprunts et de la dette du gouvernement ont été mises à jour (dette intérieure/extérieure, financement intérieur/extérieur), mais les informations sur les différences ne sont pas fournies

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

Comments: Le chapitre 5 intitulé « Situation de la dette publique au 30 juin 2020 » renseigne sur l'ensemble des estimations de l'emprunt et de la dette de l'Etat suivie des commentaires. (Pages 37-48) Revue du milieu d'année 2020 <https://budgetbenin.bj/wp-content/uploads/2020/10/Rapport-de-milieu-d-annee-2020.pdf> Bulletin Statistique de la dette publique au deuxième trimestre 2020 <https://caa.bj/tag/bulletin-statistique/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les estimations des emprunts et de la dette du gouvernement ne sont pas mises à jour pour l'ensemble de l'année budgétaire en cours aux pages 37-48. La réponse existante de "c" est donc maintenue.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

La section III. ANALYSE DE L'EXECUTION DES DEPENSES DE L'ETAT POUR 2019 consacre une discussion narrative portant sur chaque écart observé entre résultats réels et dépenses approuvées. (Pages 16-20)

Par ailleurs, le rapport de fin d'année 2019 présente dans le tableau n°8 (pages 20-22) la synthèse des réaffectations de fonds entre unités administratives approuvés par l'assemblée législative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Rapport de fin d’année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le chapitre IV-Présentation du niveau d’exécution des dépenses par classification donne et commente les estimations de dépenses selon les trois classifications de dépenses (pages 32-36)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Rapport de fin d’année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le chapitre IV-Présentation du niveau d’exécution des dépenses par classification donne et commente les estimations de dépenses selon les trois classifications de dépenses (pages 32-36)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to

mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le chapitre X. intitulé "Niveau d'exécution des politiques publiques et d'atteinte des objectifs de performance dans les ministères" renseigne sur les estimations de dépenses par programme individuels qui sont présentées de la page 47 à 69 du rapport de fin d'année 2019

Cependant, le rapport présent des estimations pour des programmes représentant moins de l'intégralité des dépenses.

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Version lisible par la machine des données du rapport de fin 2019

Publications | Direction Générale du Budget - Bénin (budgetbenin.bj)

Comment:

Dans le RFA 2019 de la page 10 à 15 figurent les différences entre les niveaux adoptés (y compris les modifications en cours d'exercice approuvées par l'assemblée législative) et le résultat réel pour les revenus.

Voir également la version lisible par la machine des données du rapport de fin 2019 : Publications | Direction Générale du Budget - Bénin (budgetbenin.bj)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les liens appropriés d'accès aux documents sont: Rapport de fin d'année 2019 <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf> Version lisible par la machine des données du rapport de fin 2019 https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Version lisible par la machine des données du rapport de fin 2019

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Version citoyenne du RFA 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf>

Comment:

Les estimations de revenus par catégorie (telles que les recettes et les recettes non fiscales) sont présentées à la page 10-15 du RFA 2019
Voir aussi la version citoyenne du RFA 2019 (Pages 5-10)

Voir également la version lisible par la machine des données du rapport de fin 2019 : Publications | Direction Générale du Budget - Bénin (budgetbenin.bj)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les liens appropriés d'accès aux documents sont: Rapport de fin d'année 2019 <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf> Version citoyenne du RFA 2019 <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf> Version lisible par la machine des données du rapport de fin 2019 https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Version lisible par la machine des données du rapport de fin 2019

Publications | Direction Générale du Budget - Bénin (budgetbenin.bj)

Version citoyenne du RFA 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf>

Comment:

Oui, le rapport de fin d'année présente les différentes sources de recettes. Pour le rapport de fin d'année 2019, les sources individuelles de recettes budgétaires sont présentées de la page 10 à 15. Toutefois, certaines rubriques telles que "Autres recettes fiscales" sous le titre de la DGDDI ne sont pas ventilées par source individuelle.

Voir aussi la version citoyenne du RFA 2019 (Pages 5-10)

Voir également la version lisible par la machine des données du rapport de fin 2019 : Publications | Direction Générale du Budget - Bénin (budgetbenin.bj)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Le Rapport de fin d'année présente des sources individuelles de recettes représentant l'ensemble des revenus. Toutefois, certaines rubriques telles que "Autres recettes fiscales" sous le titre de la DGDDI ne sont pas ventilées par source individuelle.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Oui, le rapport de fin d'année présente les différentes sources de recettes. Pour le rapport de fin d'année 2019, les sources individuelles de recettes budgétaires sont présentées de la page 10 à 15. <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf> Voir aussi la version citoyenne du RFA 2019 (Pages 5-10) <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019-VERSION-CITOYENNE.pdf> Voir également la version lisible par la machine des données du rapport de fin 2019 :

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 s'agissant des "Autres recettes fiscales" de la DGDDI, elles sont composées de Redevance d'aménagement urbain et de sécurisation de corridor, de taxe statistique, de taxe sur la pollution /éco taxe, de taxe spécifique ciment, etc. et sont présentées dans la version lisible et version citoyenne du rapport de fin d'année 2019.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Étant donné que les catégories « autres » représentent plus de 3 % des recettes totales (et étant donné que les sources individuelles au sein des « Autres recettes fiscales » de la DGDDI telles que Redevance d'aménagement urbain ne se voient pas attribuer de valeurs propres), la réponse existante de "b" est maintenu.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le RFA 2019 donne des informations sur différences entre les estimations initiales de l'emprunt et de la dette du gouvernement, y compris sa composition, pour l'exercice et le résultat réel pour cet exercice de la page 26 à 31.

Voir également le Tableau n°5 : Exécution des dépenses ordinaires entre 2018 et 2019 à la page 17 pour les paiements d'intérêts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les taux d'intérêt et les profils d'échéance des tableaux 14 et 15 (pages 29-30) concernent les nouveaux emprunts au cours de 2019, plutôt que l'encours total de la dette. En outre, le bref exposé de la page 26 ne concerne que les chiffres de l'encours total de la dette au cours de l'exercice 2019 et le ratio de la dette extérieure sur la dette intérieure. La réponse est révisée de "a" à "c" pour assurer l'application cohérente de la méthodologie d'enquête dans tous les pays.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Rapport de fin d'année 2019

page 26 - 31 chapitre : V SITUATION DE LA DETTE PUBLIQUE

Voir également le Tableau n°5 : Exécution des dépenses ordinaires entre 2018 et 2019 à la page 17 pour les paiements d'intérêts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez consulter le commentaire "IBP staff" pour la question 90. Les options "Interest rates on the debt" et "Maturity profile of the debt" sont désélectionnées.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le rapport de fin d'année présente les différences entre prévisions et réalisations pour la croissance du PIB réel et le taux d'inflation, mais pas ne présente pas pour le PIB nominal et les taux d'intérêt (voir page 7).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Comments: Le chapitre I. Bref aperçu de la situation économique du Bénin présente les différences entre les prévisions macroéconomiques initiales et les résultats réels pour 2019 (Pages 7-8) accompagnées de discussions narratives (Pages 8-9). Par ailleurs, le lien d'accès à l'annexe du DPBEP présentant l'exhaustivité des informations, en l'occurrence les données sur le PIB nominal et les taux d'intérêt est fourni dans le rapport de fin d'année 2019 (voir page 7 du rapport) Voir également le DPBEP évoqué (pages 25-32): https://budgetbenin.bj/wp-content/uploads/2018/12/ANNEXES_DPBEP_2020-2022-20_06_19_Final_01h08.pdf

IBP Comment

Le DPBEP lié à la page 7 du YER date du milieu de l'exercice 2019 (comme on peut le voir dans son nom de fichier) ; la réponse existante de "c" est maintenue.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le rapport de fin d'année présente les différences entre prévisions et réalisations pour la croissance du PIB réel et le taux d'inflation (ainsi que d'autres estimations macroéconomiques), mais pas ne présente pas pour le PIB nominal et les taux d'intérêt (voir page 7).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Niveau du PIB nominal taux de croissance du PIB réel Taux d'inflation Et autres informations sur les éléments essentiels
Comments: Le chapitre I. Bref aperçu de la situation économique du Bénin présente les différences entre les prévisions macroéconomiques initiales et les résultats réels pour 2019 (Pages 7-8) accompagnées de discussions narratives (Pages 8-9). <https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf> Par ailleurs, le lien d'accès à l'annexe du DPBEP présentant l'exhaustivité des informations, en l'occurrence les données sur le PIB nominal et les taux d'intérêt est fourni dans le rapport de fin d'année 2019 (voir page 7 du rapport) Voir également le DPBEP évoqué (pages 25-32): https://budgetbenin.bj/wp-content/uploads/2018/12/ANNEXES_DPBEPE_2020-2022-_20_06_19_Final_01h08.pdf

IBP Comment

Veuillez voir le commentaire "IBP Staff" à la question 91. La réponse existante de "Inflation rate, Real GDP growth, Information beyond the core elements" est maintenue.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Le chapitre X. intitulé "Niveau d'exécution des politiques publiques et d'atteinte des objectifs de performance dans les ministères" renseigne sur les informations liées aux résultats physiques ainsi que les valeurs atteintes des indicateurs de performances en comparaison à leurs cibles sont présentées. (Pages 47-69)

Tous les ministères ne sont pas présentés et une discussion narrative des différences n'est pas fournie.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Oui, des estimations des différences entre toutes les estimations originales des données non financières sur les résultats et le résultat réel sont présentées, mais une discussion narrative n'est pas incluse et tous les ministères ne sont pas présentés.

Le chapitre X. intitulé "Niveau d'exécution des politiques publiques et d'atteinte des objectifs de performance dans les ministères" renseigne sur les informations liées aux résultats physiques ainsi que les valeurs atteintes des indicateurs de performances en comparaison à leurs cibles sont présentées. (Pages 47-69)

Par ailleurs, un point des données non financières est fait suivant les dépenses pro pauvres (Pages 37-41)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Oui, des estimations des différences entre le niveau adopté pour toutes les politiques destinées à bénéficier directement aux populations les plus

pauvres du pays et le résultat réel sont présentées, accompagnées d'une discussion narrative.
Le chapitre VII intitulé « Niveau de financement et d'exécution des dépenses pro-pauvres : dépenses sociales prioritaires » renseigne suffisamment sur les politiques publiques conçues et financées exclusivement au profit des populations pauvres (Pages 37-40)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Comment:

Oui, des estimations des différences entre certaines mais pas toutes les estimations initiales des fonds extrabudgétaires et le résultat réel sont présentées.

Les fonds extrabudgétaires sont présentés au travers les comptes d'affectation spéciale.

Pages 19-20 : SITUATION D'EXÉCUTION DES DÉPENSES DES COMPTES D'AFFECTATION SPÉCIALE

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Comments: Les lignes des comptes d'affectation spéciale sont présentées et une discussion narrative s'en est suivie.

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Pour garantir l'application cohérente de la méthodologie d'enquête dans tous les pays, la réponse existante de « c » est maintenue.

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the

document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Rapport de fin d'année 2019

<https://budgetbenin.bj/wp-content/uploads/2020/05/RAPPORT-DE-FIN-DANNEE-2019.pdf>

Compte administratif de l'ordonnateur

<https://budgetbenin.bj/compte-administratif-de-lordonnateur-2/>

Comment:

Oui, le rapport de fin d'année 2019 consacre une section aux flux de trésorerie de l'Etat. (Pages 23-25)
Par ailleurs, un compte administratif de l'ordonnateur est produit à l'usage interne à ce jour.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le compte administratif de l'ordonnateur est produit et rendu public. Voir lien d'accès : <https://budgetbenin.bj/compte-administratif-de-lordonnateur-2/>

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

Les différents rapports d'audits effectués dont certains sont publiés sur le site de l'ISC : www.cdescomptes.bj

Voir également: <https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf>

Comment:

L'Institution a effectué un des trois types d'audit et les a rendus accessible au public; il s'agit de :
- L'audit de conformité

Peer Reviewer

Opinion: Agree

Comments: La déclaration de conformité publiée ici (<https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf>) n'est pas un rapport d'audit mais plutôt un arrêté de la Chambre des Comptes de la Cour Suprême. Il faut rappeler que c'est à la faveur de la Loi N°90-32 du 11 décembre 1990 portant Constitution de la République du Bénin telle que révisée par la Loi N°2019-40 du 4 novembre 2019 en ses articles 134-3, que la Cour des comptes, la plus haute juridiction de l'Etat en matière de contrôle des comptes publics a été instituée. Elle vérifie les comptes et contrôle la gestion des entreprises publiques et organismes à participation financière ou bénéficiant des fonds publics. Elle est l'institution supérieure de contrôle des finances publiques. Elle est devenue fonctionnelle dans sa forme actuelle à partir du vendredi 7 mai 2021, date de prestation de serment de sa présidente. Voir : <https://presidence.bj/actualite/comptes-rendus/230/presidence-cour-comptes-magistrate-ismath-tchane-mamadou-prete-officiellement-serment>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: L'Institution a effectué deux des trois types d'audits (de conformité et de performance) et les a rendus accessible au public. Cependant, l'ISC n'a pas effectué l'audit financier. Les différents rapports d'audits effectués dont certains sont publiés sur le site de l'ISC : www.cdесcomptes.bj
Voir également: <https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Cependant, les rapports sur le site web de l'ISC publiés avant la date limite de recherche de 31 décembre 2020 autres que la Déclaration générale de conformité 2018 se réfèrent à des exercices antérieurs à 2018 (voir par exemple <https://cdесcomptes.bj/download-category/relf/> et <https://cdесcomptes.bj/download-category/autres-rapports/>). En outre, l'examineur a raison; la déclaration de conformité citée par le chercheur est un arrêté, et la déclaration de conformité complète (voir : <https://cdесcomptes.bj/download/declaration-generale-de-conformite-gestion-2018/>) n'a été mise en ligne que le 5 mars 2021, qui est postérieure à la date limite de recherche de l'OBS. La réponse est donc révisée de "c" à "d".

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

N/A

Comment:

Selon la question AR-2, le rapport d'audit n'a pas été rendu public.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: L'audit de conformité a été réalisé sur les dépenses totales du budget mais les rapports ne sont pas publiés. Notons qu'à partir de 2021 le pays satisfait à cette exigence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Les différents Rapports sur l'Exécution de la Loi de Finances (RELF) dont le plus récent est celui de l'exercice budgétaire 2019 sont publiés sur le site de l'ISC : www.cdесcomptes.bj Voir également: <https://budgetbenin.bj/wp-content/uploads/2020/01/DECLARATION-GENERALE-DE-CONFORMITE-LF-2018.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Comme l'indiquent les lignes directrices pour cette question, « Seul le rapport d'audit identifié dans la section 1 doit être utilisé pour répondre à cette question » ; étant donné que le rapport d'audit a été déterminé comme n'étant pas accessible au public dans la section 1 (voir les indicateurs AR-1 à AR-8), le choix de réponse « d » s'applique.

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Aucun fonds extrabudgétaire n'a été audité.

Comment:

Aucun fonds extrabudgétaire n'a été audité.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Le rapport n'étant pas public, nous ne pouvons pas affirmer que les fonds extrabudgétaires sont audités. Cependant la Chambre des Comptes détient de larges prérogatives qui lui permet d'auditer toutes les ressources du budget ainsi que les comptes d'affectation spéciale et divers fonds (retraite, routiers...)

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Etant donné que le rapport d'audit a été déterminé comme n'étant pas accessible au public dans la section 1 (voir les indicateurs AR-1 à AR-8), le choix de réponse « d » s'applique.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

N/A

Comment:

Selon la question AR-2, le rapport d'audit n'a pas été rendu public.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Government Reviewer

Opinion: Agree

Comments: Le rapport de vérification annuel, récapitulant l'ensemble des recommandations des audits réalisés et des décisions issues des jugements des comptes au cours d'une l'année, comprend, lorsqu'il est élaboré pour une année, un résumé analytique résumant le contenu du rapport. Cependant, l'ISC n'élabore pas tous les ans le rapport annuel tel que prévu par la loi.

101. 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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Non, l'exécutif ne rend pas compte des mesures qu'il a prises pour donner suite aux constatations de l'audit.

Comment:

Non, l'exécutif ne rend pas compte des mesures qu'il a prises pour donner suite aux constatations de l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Comments: Oui, l'exécutif rend compte publiquement des mesures qu'il a prises pour répondre aux constatations de l'audit. Les relevés des décisions prises en Conseil des Ministres en sont une preuve palpable. Relevé du Conseil des Ministres en date du 18 avril 2018 <https://sgg.gov.bj/cm/2018-04-18/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Étant donné que le rapport cité est assez ancien (en fait, ayant été publié avant la date limite de recherche de l'OBS précédent), la réponse existante de « d » est maintenue.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit

recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Non, ni l'ISC ni le corps législatif ne rendent compte des mesures prises par l'exécutif pour donner suite aux recommandations d'audit.

Comment:

Non, ni l'ISC ni le corps législatif ne rendent compte des mesures prises par l'exécutif pour donner suite aux recommandations d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Non, il n'y a pas d'IFI.

Comment:

Non, il n'y a pas d'IFI.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe d'IFI cependant le Parlement a en son sein une commission des finances qui élabore des rapports (non publiés) dans le cadre du contrôle budgétaire pendant l'examen de la loi des finances. Le Parlement exerce également un contrôle sur l'exécution du budget et de toutes les dépenses publiques par une Commission spécialisée. Il faut noter que la commission des finances du Parlement n'est pas associée au processus d'élaboration du budget. Elle n'intervient que lors de l'examen et de l'exécution du budget. Elle joue beaucoup plus un rôle de contrôle que d'analyse. Voir : http://archive.ipu.org/parline-f/reports/CtrlParlementaire/1033_F.htm#conbudget <https://assemblee-nationale.bj/>

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Non, il n'y a pas d'IFI;

Comment:

Non, il n'y a pas d'IFI;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Non, il n'y a pas d'IFI.

Comment:

Non, il n'y a pas d'IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Non, il n'y a pas d'IFI.

Comment:

Non, il n'y a pas d'IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Débat d'Orientation Budgétaire (DOB) 2021

<https://budgetbenin.bj/wp-content/uploads/2020/06/cm-2020-06-17.pdf>

<https://www.vifdafriquev.bj/budget-2021-au-benin/>

<https://levenementprecis.com/2020/06/30/debat-dorientation-budgetaire-2021-au-parlement-wadagni-devoile-des-mesures-sociales-pour-2021/>

Comment:

L'article 1er aliéna 15 de la LOLF intitulé: Débat d'Orientation Budgétaire (DOB) : Dans le cadre du renforcement des pouvoirs de contrôle de l'Assemblée Nationale et afin d'améliorer l'information des parlementaires sur l'évolution des finances publiques à moyen terme, le Gouvernement présente , au plus tard le 30 juin de l'année, les documents budgétaires pluriannuels à savoir le Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) et le Document de Programmation Pluriannuelle des Dépenses (DPPD). Les orientations présentées dans ces documents donnent lieu à un débat et offrent aux parlementaires une première estimation de l'évolution de la situation budgétaire et des besoins de crédits du Gouvernement en amont de la discussion sur le projet de loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year,

and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

DECRET-PLF-2021-1.pdf (budgetbenin.bj)

<https://budgetbenin.bj/wp-content/uploads/2020/11/DECRET-PLF-2021-1.pdf>

Comment:

Le Parlement reçoit le Projet de budget de l'exécutif au moins deux mois, mais moins de trois mois avant le début de l'année budgétaire.

Voir décret N°2020-487 du 07 octobre 2020 portant transmission à l'Assemblée Nationale le PLF 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Date d'approbation de la loi de finances, gestion 2021

<https://finances.bj/budget-de-letat-le-parlement-approuve-2452-milliards-2021/>

<https://assemblee-nationale.bj/index.php/2020/12/10/vote-a-lunanimite-du-budget-general-de-letat-gestion-2021/>

Comment:

Confer date de vote du projet de budget 2021

On peut lire sur le site Web du MEF : « C'est à l'unanimité des députés présents et représentés ce mardi 08 décembre 2020 au Palais des gouverneurs à Porto-Novo que le vote du budget général de l'État, gestion 2021 a été voté. »

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

LOLF Bénin 2013

<https://www.tresorbenin.bj/uploads/files/LOLF%20PROMULGUEE.pdf>

Comment:

Oui, le Parlement a un pouvoir juridique pour modifier le Projet de budget de l'exécutif avec certaines limites.

Confer loi organique relative aux lois de finance du Bénin LOLF 2013 : article 62 stipule ce qui suit: "Aucun article additionnel, amendement de loi de finances ne peut être proposé par l'Assemblée Nationale sauf s'il tend à supprimer ou à réduire effectivement la dépense, à créer ou à accroître une recette. De même l'Assemblée Nationale ne peut proposer ni la création ni la suppression d'un programme, d'un budget annexe ou d'un compte spécial du trésor.

Tout article additionnel et/ ou amendement sont motivés et accompagnés des développements des moyens qui les justifient."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Rapport général d'adoption du projet de loi de finances 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

Voir les pages 35-71

Comment:

- Oui, le Parlement a utilisé son pouvoir juridique pour modifier le Projet de budget de l'exécutif et certains amendements ont été adoptés.
- Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2021
 - Résultats issus des amendements du projet de budget par l'Assemblée Nationale
 - Tableau des articles de la loi de finances nés de l'examen du projet de loi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Rapport général d'adoption du projet de loi de finances 2021
<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

Comment:

Oui, une commission spécialisée ou une commission des finances disposait d'au moins un mois pour examiner le Projet de budget de l'exécutif, et a publié un rapport contenant des conclusions et des recommandations préalablement à l'adoption du budget. Cependant, sa date de publication (16 décembre 2020) est postérieure à l'approbation du budget par l'Assemblée Nationale (8 décembre 2020). La réponse "C" est donc sélectionnée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in

the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Rapport général d'adoption du projet de loi de finances 2021
<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainlink_id=28

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des commissions sectorielles disposaient d'au moins un mois pour examiner le Projet de budget de l'exécutif, et ont publié un rapport contenant des conclusions et des recommandations préalablement à l'adoption du budget. Voir Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2021 <https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Non, un comité n'a pas examiné la mise en œuvre en cours d'année.

Comment:

Non, un comité n'a pas examiné la mise en œuvre en cours d'année.

Peer Reviewer

Opinion: Agree

Comments: il faut ajouter que la loi permet au Parlement d'examiner la phase d'exécution du budget à travers des commissions. Mais cela semble ne pas être fait au cours des 12 derniers mois

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Comments: Oui, une commission a examiné la mise en œuvre en cours d'année à au moins une reprise ou plus (mais moins de trois fois) et a publié un rapport présentant des conclusions et des recommandations. En effet, l'exécutif transmet trimestriellement pour information le rapport en cours d'année sur l'exécution de la loi de finances. Et l'introduction, par exemple, dans le rapport de l'assemblée Nationale de l'étude du projet de loi de finances, gestion 2019 d'une section « A. L'EXECUTION DE LA LOI DE FINANCES, GESTION 2020 A FIN SEPTEMBRE » en est l'illustration. (Page 11) Rapport général d'adoption du projet de loi de finances 2021 <https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Le rapport de l'Assemblée nationale qu'il cite ne contient qu'une page consacrée à la mise en œuvre en cours d'année (page 10), sans aucune recommandation. Pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse existante de « d » est maintenue.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Dans la pratique, l'exécutif transfère des fonds entre les unités administratives avant d'obtenir l'approbation de la législature

Comment:

Dans la pratique, l'exécutif transfère des fonds entre les unités administratives avant d'obtenir l'approbation de la législature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

LOLF promulguée
<https://www.tresorbenin.bj/uploads/files/LOLF%20PROMULGUEE.pdf>

Comment:

L'exécutif est tenu par la loi ou la réglementation d'obtenir l'approbation de la législature avant de dépenser les revenus excédentaires, et il le fait dans la pratique.

Loi organique relative aux lois de finance du Bénin LOLF 2013 : "article 26 : En cas d'urgence et de nécessité impérieuse d'intérêt national, des crédits supplémentaires peuvent être ouverts par décret d'avance pris en conseil des ministres. L'Assemblée Nationale est immédiatement informée et un projet de loi de finances portant ratification de ces crédits est déposé dès l'ouverture de sa plus prochaine session."

LOLF Article 34: Sous réserve des dispositions concernant les budgets annexes et les comptes spéciaux du Trésor, toutes les recettes et toutes les dépenses budgétaires de l'Etat sont retracées dans le budget général.

LOLF Article 36: Par dérogation aux dispositions de l'article 34, des procédures particulières peuvent assurer une affectation au sein du budget général.

Ces procédures sont la procédure du fonds de concours et la procédure de rétablissement de crédits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: LOLF Bénin 2013 http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

LOLF Bénin

<https://www.tresorbenin.bj/uploads/files/LOLF%20PROMULGUEE.pdf>

Comment:

la LOLF en son article 51 stipule ce qui suit: "En cours d'exercice, un projet de loi de finances rectificative est déposé par le gouvernement:

- si les grandes lignes de l'équilibre budgétaire et financier défini par la loi de finances de l'année se trouve bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits;
- si les recettes constatées dépassent considérablement les dispositions de la loi de finances de l'année;
- s'il y a une intervention de mesures législatives ou réglementaires affectant, de manière substantielle l'exécution du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: LOLF Bénin 2013 voir aussi http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is

"c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Le rapport n'est pas publié

Comment:

Non, un comité n'a pas examiné le rapport d'audit sur le budget annuel 2018.

Le Rapport sur l'Exécution de la Loi de Finances est élaboré tous les ans à bonne date et transmis à l'Assemblée Nationale pour l'éclairer dans le vote du budget et de la loi de règlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Constitution du Bénin:

<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

Comment:

LA CONSTITUTION DU BENIN

I - DE LA COUR SUPREME

Article 131

La Cour Suprême est la plus haute juridiction de l'Etat en matière administrative, judiciaire et des comptes de L'Etat.

Elle est également compétente en ce qui concerne le contenu des élections locales.

Les décisions de la Cour suprême ne sont susceptibles d'aucun recours.

Elles s'imposent au Pouvoir Exécutif, au Pouvoir Législatif, ainsi qu'à toutes les juridictions.

Article 133

Le Président de la Cour Suprême est nommé pour une durée de cinq ans par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les magistrats et les juristes de haut niveau, ayant quinze ans au moins d'expérience professionnelle par décret pris en Conseil des Ministres.

Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

Peer Reviewer

Opinion: Agree

Comments: Depuis mai 2021, les prérogatives qu'exercent la Chambre des Comptes de la Cours Suprême sont assurées par la Cour des Comptes

Government Reviewer

Opinion: Agree

Comments: Voir Constitution du Bénin <https://sgg.gov.bj/doc/loi-2019-40/> <http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

120. 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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

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 he or she is removed.

Source:

Nouvelle constitution du Bénin <https://sgg.gov.bj/doc/loi-2019-40/>

<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

Comment:

La constitution du Bénin a été modifiée et il est institué désormais une Cour des Comptes qui n'est pas encore installée donc pas opérationnelle

Constitution du Bénin ancienne

<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

Selon la Constitution du Bénin en son Article 133, "le Président de la Cour Suprême est nommé pour une durée de cinq (05) par le Président de la République, du Président après Avis de l'Assemblée Nationale, les Magistrats et parmi les haut de juristes niveau, Ayant quinze (15) ans d'expérience at least par professionnelle en conseil décret pris des ministres.

Il Est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

LOI N ° 2004-07 DU 23 OCTOBRE 2007 important composition, organisation, fonctionnement

et attributions de la Cour Suprême dit ceci: Article 5: La Cour Suprême est dirigée par un président.

Conformément à l'article 133 de la Constitution du 11 décembre 1990, le président de la Cour suprême est nommé pour une durée de cinq ans par le Président de la République, après avis du Président de l'Assemblée nationale, parmi les magistrats et les juristes de haut niveau, ayant quinze ans au moins d'expérience professionnelle, par décret pris en conseil des ministres.

Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

Article 7: «ne peut être mis fin à titre temporaire ou définitif aux fonctions des membres de la Cour suprême et du ministère public que dans les formes prévues pour leur nomination et sur avis du bureau de la Cour.

Les juges ne sont soumis dans l'exercice de leurs fonctions qu'à l'autorité de la loi. Les magistrats du siège sont inamovibles. Ils ne peuvent recevoir sans leur consentement une affectation nouvelle même en avancement.

Peer Reviewer

Opinion: Agree

Comments: La Cours des comptes est fonctionnelle depuis mai 2021

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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.

Source:

Loi N° 2019-40 du 07 novembre 2019 | Secrétariat général du Gouvernement du Bénin (sgg.gouv.bj)
<https://sgg.gouv.bj/doc/loi-2019-40/>

Comment:

Oui, la cour des comptes créée par la loi n°90-32 du 11 décembre 1990 portant Constitution de la République du Bénin telle que modifiée par la loi n°2019-40 du 07 novembre 2019 en son article 134-3, est l'institution supérieure de contrôle des finances publiques. Ainsi, elle est une institution constitutionnelle et dispose de ce fait un budget propre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Voir Constitution du Bénin <http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>
<https://sgg.gouv.bj/doc/loi-2019-40/>

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

<https://sgg.gouv.bj/doc/loi-2004-20/>

[https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-](https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf)

[4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf](https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf)

Comment:

Au regard de la Loi n°2004-020 du 17 août 2007 portant règles de procédures applicable devant les formations juridictionnelles de la cour suprême, la Chambre des Comptes a le pouvoir discrétionnaire de mener les audits qu'elle souhaite selon ses attributions. Les recours sont possibles à l'issue de la décision de la Chambre des comptes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Comments: Au regard de la Loi n°2004-020 du 17 août 2007 portant règles de procédures applicable devant les formations juridictionnelles de la cour suprême, la Chambre des Comptes a le pouvoir discrétionnaire de mener LIBREMENT les audits qu'elle souhaite selon ses attributions. Les recours sont possibles à l'issue de la décision de la cour des comptes. <http://cdescomptes.bj/index.php?id=65>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. En effet, la LOI N° 2004-07 DU 23 OCTOBRE 2007 apparaît plus pertinente pour cet indicateur, notamment les articles 42-43, ainsi que 45 : "La chambre des comptes peut procéder à des enquêtes et formuler des avis à la demande du Gouvernement ou du parlement sur toutes questions d'ordre financier et comptable relevant de sa compétence." Pour garantir l'application cohérente de la méthodologie de l'Enquête dans tous les pays, la réponse existante de « b » est maintenue.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

<https://sgg.gouv.bj/doc/loi-2004-20/>

[https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-](https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf)

[4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf](https://legis.cdij.bj/uploads/r/centre-de-documentation-et-dinformation-juridique-4/5/a/e/5ae472f20eefe7bf0d7a6c2de542781379d4b644d8e6ce8bc1b3185ef1fdb0a5/L_2004-20.pdf)

Comment:

ré. Non, les processus d'audit de l'ISC ne sont examinés ni par une agence indépendante ni par une unité au sein de l'ISC.

LOI N ° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement

et attributions de la Cour Suprême:

Article 1er: Conformément à l'article 131 de la Constitution du 11 décembre 1990, la Cour suprême est la plus haute juridiction de l'Etat en matière administrative, judiciaire et des comptes de l'Etat ...

Les décisions de la Cour Suprême ne sont susceptibles d'aucun recours.

Elles s'imposent au pouvoir exécutif, au pouvoir législatif ainsi qu'à toutes les juridictions.

Article 49: En attendant l'installation des chambres administratives et des comptes des tribunaux de première instance et des cours d'appel, la chambre administrative et celles des comptes de la Cour suprême doivent être examinées en ces matières en premier et dernier ressort.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Comments: La loi n°2004-20 du 17 août 2007 portant règles de procédures applicables devant les formations juridictionnelles de la cour suprême. Le processus d'audit est exécuté également à travers le principe de collégialité prévu par la loi. Le contrôle qualité des processus se réalisent, au-delà des chambres, par l'assemblée plénière des membres de la juridiction.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Sans au moins une unité formelle au sein de l'ISC qui examine les processus d'audit, la réponse « d » s'applique, afin d'assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<https://www.fraternitebj.info/politique/article/assemblee-nationale-les-deputes-votent-la-loi-de-reglement-definitif-du-budget#:~:text=Les%20d%C3%A9put%C3%A9s%20de%20la%208%C3%A8me,loi%20de%20finances%2C%20gestion%202017.&text=Il%20s'agit%20d'une,et%20les%20diff%C3%A9rents%20soldes%20obtenus.>

Comment:

Les députés de la 8ème législature ont voté ce mardi 21 juillet 2020 en séance plénière, la loi de règlement définitif de la loi de finances, gestion 2017. Ce vote se fait en présence d'un haut fonctionnaire représentant la Chambre des Comptes de la Cour Suprême.

Peer Reviewer

Opinion: Agree

Comments: L'organe de vérification des comptes publics, nommé par le Parlement, est la Chambre des comptes.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one

mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

- Calendrier budgétaire 2020

<https://budgetbenin.bj/wp-content/uploads/2020/02/Calendrier-Budgetaire-2020.pdf>

- Echanges avec les OSC

<https://socialwatch.bj/?s=Budget++de+l%27Etat%2C+gestion+2021>

- Conseil Economique et Social

<https://budgetbenin.bj/presentation-du-projet-de-loi-de-finances-gestion-2021-aux-hauts-conseillers-du-conseil-economique-et-social-ces/>

Comment:

- Le calendrier budgétaire pour le budget 2021 consacre au moins plus de 10 étapes d'implication des citoyens au processus budgétaire (rencontre d'échanges avec les organisations de la société civile comme Social Watch Bénin, le secteur privé, le patronat, le Conseil Economique et Social, etc.

- Lors des travaux d'élaboration du projet du DPBEP initial organisé par la DGAE, la société civile et le secteur privé sont impliqués dans la formulation des orientations économiques et budgétaires.

- L'implication des cellules de participation publique dans les travaux des conférences budgétaires communales.

- Loi d'orientation envoyée aux organisations de la société civile

- Présentation d'un mémorandum des acteurs de la société civile à la DGB et aux Ministères sectoriels

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Étant donné que les lignes directrices de la question 125 indiquent que « S'il y a plus d'un mécanisme utilisé par l'exécutif, veuillez sélectionner le mécanisme le plus approfondi ou le plus interactif qui reflète les efforts du gouvernement pour intégrer la contribution des citoyens dans la formulation du budget annuel », le mécanisme évalué est celui de l'implication de la société civile dans la formulation des orientations économiques et budgétaires avec la DGAE : (<https://socialwatch.bj/?p=984>). La Présentation du projet de loi de finances, gestion 2021 aux hauts conseillers du Conseil Economique et Social (<https://budgetbenin.bj/presentation-du-projet-de-loi-de-finances-gestion-2021-aux-hauts-conseillers-du-conseil-economique-et-social-ces/>) est bien noté, mais étant donné qu'elle a eu lieu le 26 octobre 2020, après le dépôt du PLF à l'Assemblée nationale (7 oct. 2020), elle ne peut être évaluée aux fins de cette question. Comme le note le texte de la question, « L'exécutif utilise-t-il des mécanismes de participation permettant au public d'exprimer ses points de vue pendant la formulation du budget annuel (*préalablement à la présentation du budget devant le Parlement*) ? » Enfin, étant donné que la réunion entre la DGAE et la société civile sur l'élaboration des orientations économiques et budgétaires pour l'exercice 2021 était limitée à des organisations spécifiques (par exemple, Social Watch Bénin et l'ONG Alcrer), la réponse est révisée de « b » à « c » pour assurer l'application cohérente de la méthodologie d'enquête dans tous les pays. A noter également qu'une nouvelle application pour smartphone baptisée « BousProB » a été créée par la DGB, qui permet d'accéder à la chaîne d'élaboration du budget (y compris les étapes comportant des possibilités de participation citoyenne), à une documenthèque et aux actualités. Cependant, l'adoption de cette application est actuellement limitée.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Présentation des plaidoyers de la société civile pour le budget 2021
<https://socialwatch.bj/?s=Budget++de+l%27Etat%2C+gestion+2021>

Echanges avec les OSC

<https://budgetbenin.bj/wp-content/uploads/2019/06/Formation-sur-le-processus-budgétaire-1.pdf>

Avis du Conseil Economique et Social

<https://budgetbenin.bj/presentation-du-projet-de-loi-de-finances-gestion-2021-aux-hauts-conseillers-du-conseil-economique-et-social-ces/>

Comment:

Oui, l'exécutif prend des mesures concrètes pour inclure les personnes et / ou les OSC représentant les groupes vulnérables et sous-représentés de la population dans la formulation du budget annuel :

- l'exploitation des résultats issus des conférences communales dans le projet du budget de l'Etat ;
- Prise en compte des préoccupations évoquées par les OSC dans la définition des priorités par secteur (aspirations de la société civile pour le projet de budget 2021) ;
- Renforcement des dotations budgétaires de 1,8 milliards de FCFA en faveur de la santé communautaire dans le budget 2021 suite aux échanges avec la société civile. Voir Budget citoyen du PLF 2021, tableau N° 6 (Page 51)

Peer Reviewer

Opinion: Agree

Comments: Ajoutons aussi les recommandations issues du rapport des Rapports des ateliers d'échanges entre les OSC et les cadres impliqués dans la programmation et la chaîne des dépenses publiques des ministères en charge des services sociaux de base sur le budget sensible au genre <https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-general-echanges-OSC-et-Cadre-en-charge-de-la-Programmation-et-du-budget.pdf>

Government Reviewer

Opinion: Agree

Comments: Voir Budget citoyen du PLF 2021, tableau N° 6 (Page 51) Budget citoyen du PLF 2021 <https://budgetbenin.bj/wp-content/uploads/2020/11/Version-citoyenne-PLF-2021.pdf>

IBP Comment

Veillez voir le commentaire "IBP Staff" à la question 125; le mécanisme évalué est celui de l'implication de la société civile dans la formulation des orientations économiques et budgétaires avec la DGAE : (<https://socialwatch.bj/?p=984>), qui n'inclut pas de mesures concrètes pour inclure les populations vulnérables ou sous-représentées. Bien que bien notés, les 1,8 milliard de FCFA de dépenses de santé communautaire cités à la page 51 du budget des citoyens ne constituent pas une telle étape, et le rapport cité par l'examineur pair concerne l'engagement des ministères de tutelle plutôt que les « ...mécanismes de participation que le ministère des Finances ou l'organisme budgétaire chef de file ou l'agence de coordination centrale désigné par le gouvernement pour mettre en oeuvre les mécanismes de participation (« l'exécutif ») utilise actuellement pour permettre au public de participer à l'élaboration du budget annuel, y compris les discussions pré-budgétaires. » comme requis dans les lignes directrices pour la question 125. Pour assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse est révisée de "a" à "b".

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. The executive's engagement with citizens covers all six topics.

Source:

Projet de Budget de l'Etat, gestion 2021 : plaidoyer de la Société civile

Préparation du Budget de l'Etat, Gestion 2021 : Social Watch et Alcrer présentent les aspirations de la société civile | Social Watch Bénin
<https://socialwatch.bj/?p=984>

DPBEP 2021-2023

<https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

Comment:

L'engagement de l'exécutif avec les citoyens couvre l'ensemble des six thèmes. En effet, le contenu du DPBEP comprend :

1. Questions macro-économiques (pages 31-34)
2. Prévisions des recettes, politiques et administration
3. Politiques relatives aux dépenses sociales (pages 19-21)
4. Niveau du déficit et de la dette
5. Projets d'investissements publics (pages 25-33)
6. Services publics :
 - Echanges de documents entre la société civile et le ministère de l'Economie et des Finances ;
 - Partage des documents budgétaires entre le Parlement et la société civile lors de l'élaboration du projet de loi de finances ;
 - Présentation et discussion d'un mémorandum de la société civile à l'Assemblée Nationale.

Toutefois, sur la base du compte rendu de la rencontre entre Social Watch/Alcrer et la DGAE, au moins 3 des sujets clés ont été abordés.

Peer Reviewer

Opinion: Agree

Comments: Le document Projet de Budget de l'Etat, gestion 2021 : plaidoyer de la Société civile est publié le 12/01/2021. On ne pourrait le citer ici dans le cadre de cette évaluation. <https://budgetbenin.bj/wp-content/uploads/2021/01/Document-plaidoyer-PLF-2021.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: [?] L'engagement de l'exécutif avec les citoyens couvre l'ensemble des six thèmes. En effet, le contenu du DPBEP comprend : 1. Questions macro-économiques (pages 31-34) 2. Prévisions des recettes, politiques et administration 3. Politiques relatives aux dépenses sociales (pages 19-21) 4. Niveau du déficit et de la dette 5. Projets d'investissements publics (pages 25-33) 6. Services publics : - Echanges de documents entre la société civile et le ministère de l'Economie et des Finances ; - Partage des documents budgétaires entre le Parlement et la société civile lors de l'élaboration du projet de loi de finances ; - Présentation et discussion d'un memorandum de la société civile à l'Assemblée Nationale. Projet de Budget de l'Etat, gestion 2021 : plaidoyer de la Société civile Préparation du Budget de l'Etat, Gestion 2021 : Social Watch et Alcrer présentent les aspirations de la société civile | Social Watch Bénin <https://socialwatch.bj/?s=Budget++de+l%27Etat%2C+gestion+2021+DPBEP+2021-2023> <https://budgetbenin.bj/wp-content/uploads/2020/10/DPBEP-2021-2023.pdf>

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Sur la base d'une discussion entre des représentants de l'Initiative mondiale pour la transparence budgétaire (GIFT) et le ministère de l'Économie et des Finances, le MEF rencontre le Conseil Economique et Social à plusieurs reprises, qui dispose d'une grande discrétion quant à l'ordre du jour. Ces réunions, ainsi que l'interaction entre Social Watch/Alcrer et la DGAE, englobent ensemble les six sujets ci-dessus. La réponse est donc révisée de "b" à "a".

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members

of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Suivi de l'exécution des budgets des ministères

Suivi de l'exécution du budget du MEMP au premier semestre de l'année 2020: Les recommandations des OSC et les décisions du gouvernement au cœur des échanges | Social Watch Bénin

Rapport de la revue au 31 décembre 2019 et lancement du PTA 2020 du MASM

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-2-REVUE-PTA-31-12-2019-ET-LANCEMENT-PTA-2020-MASM-VF-CSE-17-03-avec-la-presence-des-OSC.pdf>

Rapport de la Société civile sur l'exécution du budget 2020 du MASM au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/Suivi-budgetaire-Organisation-de-la-Societe-Civile-au-1-er-trimestre-2020-MASM-avec-liste-de-presence.pdf>

Rapport des séances de causerie-débat sur le suivi de l'exécution du budget du Ministère des Affaires Sociales et de La Microfinance 2019-2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-causerie-debat-sur-le-budget-2019-et-2020-du-MASM-et-liste-de-presence.pdf>

Plateforme de la société civile

<http://www.pascibenin.org/>

Maison de la société civile

<http://mdscbenin.org/>

Suivi et supervision de la Redevabilité dans les Communes

<http://www.socialwatch-benin.org/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

Comment:

Oui, l'exécutif utilise des mécanismes de participation ouverts qui permettent aux membres du public et aux représentants du gouvernement d'échanger leurs idées sur le budget :

- A travers les revues sectorielles organisées par les ministères
- Arrêtés interministériels sur le système national d'intégrité
- Plan d'actions de la mise en œuvre des recommandations du système national d'intégrité ;
- Atelier d'évaluation du plan d'actions cité ci-haut ;
- Suivi des chantiers et infrastructures
- Présence de la société civile au suivi de la mise en œuvre des contrats des marchés publics (FONAC, Nouvelle Ethique et ONG ALCRER)
- Promotion de la gouvernance participative avec ONG ALCRER, Social Watch
- Présence de la société civile au sein de l'Autorité de Régulation des marchés publics (ARMP)
- Présence des OSC appuyées par les PTF à travers les cellules de participation citoyenne dans le suivi d'impact local au niveau des communes

Peer Reviewer

Opinion: Agree

Comments: Les mécanismes cités ne sont pas ouverts à tout membre du public intéressé. C'est uniquement les OSC comme Social Watch et Alcrer, les centrales syndicales et autres associations au niveau communal par exemple. Cependant les OSC sont en contact permanent avec tout membre du public, et portent lors des débats les aspirations profondes du peuple. Il y a des démarches qui sont menées actuellement pour que le mécanisme soit ouvert à tout citoyen qui désire apporter sa contribution aux débats budgétaires.

Government Reviewer

Opinion: Agree

IBP Comment

Les quatre premières références dans la réponse du chercheur concernent la participation à l'exécution des budgets du Ministère de l'Enseignement Maternel et Primaire (MEMP) et du Ministère des Affaires Sociales et de la Microfinance (MASM), ce qui s'appliquerait plutôt à la question 135. Ensuite, les liens "<http://www.pascibenin.org/>" et "<https://www.mdscbenin.org/>" sont des pages d'accueil pour les coalitions d'OSC, dans lesquelles il ne semble pas y avoir d'activités liées à la participation dans l'exécution en cours d'année de la loi des finances. Enfin, le dernier lien concerne les réunions tenues entre l'ONG Social Watch et les cellules de participation citoyenne (CPC) communales en août 2018 pour discuter des budgets participatifs des communes associées aux CPC, plutôt que du budget national. La réponse est donc révisée de "a" à "d" pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Participation aux revues périodiques

Suivi de l'exécution du budget du MEMP au premier semestre de l'année 2020: Les recommandations des OSC et les décisions du gouvernement au cœur des échanges | Social Watch Bénin

Rapport de la Société civile sur l'exécution du budget 2020 du MASM au 31 mars 2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/Suivi-budgetaire-Organisation-de-la-Societe-Civile-au-1er-trimestre-2020-MASM-avec-liste-de-presence.pdf>

Rapport des séances de causerie-débat sur le suivi de l'exécution du budget du Ministère des Affaires Sociales et de La Microfinance 2019-2020

<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-causerie-debat-sur-le-budget-2019-et-2020-du-MASM-et-liste-de-presence.pdf>

Suivi et supervision de la Redevabilité dans les Communes

<http://www.socialwatch-benin.org/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

Comment:

Oui, l'exécutif prend des mesures concrètes pour inclure les personnes et / ou les organisations représentant les groupes vulnérables dans l'exécution du budget annuel :

- Prise en compte des contributions de groupes vulnérables et sous-représentés de la population lors des revues sectorielles ou revues conjointes ;
- Document de la société civile sur l'exécution du budget
- Campagnes d'interpellation de la société civile sur l'exécution du budget de l'Etat

Peer Reviewer

Opinion: Agree

Comments: Notons aussi la contribution des Cellules de Participation Citoyenne (CPC) existantes dans toutes les communes du Bénin.

Government Reviewer

Opinion: Agree

IBP Comment

Veillez consulter le commentaire "IBP Staff" pour Q128 ; à la lumière du fait qu'il a été révisé à "d", Q129 devrait être "b" pour s'aligner sur les lignes directrices de l'OBS pour cette question. La réponse est donc révisée de "a" à "b".

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Compte rendu/ rapport des consultations avec les Organisations de la Société Civile lors de la formulation ou l'exécution du budget de l'Etat.

Suivi de l'exécution du budget du MEMP au premier semestre de l'année 2020: Les recommandations des OSC et les décisions du gouvernement au cœur des échanges | Social Watch Bénin

<https://budgetbenin.bj/wp-content/uploads/2020/12/Note-Budgétaire-Organisation-de-la-Société-Civile-sur-les-Affaires-Sociales-MASM-2020.pdf>

• Rapport des séances de causerie-débat sur le suivi de l'exécution du budget du Ministère des Affaires Sociales et de La Microfinance 2019-2020
<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-causerie-debat-sur-le-budget-2019-et-2020-du-MASM-et-liste-de-presence.pdf>

• Rapport atelier d'échange avec les OSC sur le financement durable de la protection de l'enfant dans les communes du Bénin et sur le P2D du MASM
<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-general-echanges-OSC-et-Cadre-en-charge-de-la-Programmation-et-du-budget.pdf>

• Liste de présence des séances

<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-causerie-debat-sur-le-budget-2019-et-2020-du-MASM-et-liste-de-presence.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/Note-Budgétaire-Organisation-de-la-Société-Civile-sur-les-Affaires-Sociales-MASM-2020.pdf>

Comment:

Oui, l'engagement de l'exécutif avec les citoyens couvre au moins trois (03) six thèmes pendant l'exécution du budget de l'Etat, notamment lors des revues périodiques ou conjointes.

Peer Reviewer

Opinion: Agree

Comments: Les thèmes souvent couverts sont : 1. Les changements de la situation macro-économique 2. La prestation des services publics 4. La mise en œuvre des dépenses sociales 6. La mise en place de projets d'investissements publics

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez consulter le commentaire "IBP Staff" pour Q128 ; à la lumière du fait qu'il a été révisé à "d", Q130 devrait être "d" également pour s'aligner sur les lignes directrices de l'OBS pour cette question. La réponse est donc révisée de "b" à "d".

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Comment:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Comments: Des informations sont fournies en temps opportun aux OSC pendant l'un ou l'autre étape, mais elles ne sont pas exhaustives. Des acteurs sont invités par l'exécutif à des réunions délibératives lors de la formulation du budget, à l'incorporation de mécanismes de participation spécifiques dans le calendrier du budget public, et à l'examen de l'exécution du budget de plusieurs ministères de tutelle par des organisations de la société civile. Dans ce cadre des informations leur sont fournies

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: Oui, des informations exhaustives sont fournies en temps opportun préalablement à la participation des citoyens uniquement avant l'un des deux étapes (formulation ou exécution) : - Lettres d'invitation aux revues périodiques sectorielles avec les annexes ; - Rapports de participation aux différentes rencontres.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Sur la base d'une discussion entre des représentants de l'Initiative mondiale pour la transparence budgétaire (GIFT) et le ministère de l'Économie et des Finances, des informations sur le processus d'engagement sont fournies au Conseil économique et social avant ledit engagement. La réponse est donc révisée de "d" à "c".

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to

citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Comment:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Comment:

Les exigences pour une réponse «c» ou plus ne sont pas remplies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

Calendrier budgétaire 2020

<https://budgetbenin.bj/wp-content/uploads/2020/02/Calendrier-Budgetaire-2020.pdf>

Plan d'actions 2020 pour l'amélioration de la transparence budgétaire, la participation publique et la redevabilité.

<https://budgetbenin.bj/wp-content/uploads/2020/04/Plan-de-travail-transparence.pdf>

Comment:

Dans le calendrier de formulation du projet de budget de l'exécutif, les étapes sont prévues pour l'implication du public à certaines phases du processus budgétaire. Ces étapes sont au nombre de 10 à savoir :

- travaux d'élaboration du projet du DPBEP initial et sa validation par le CODIR/MEF ;
- consultations citoyennes sur les orientations budgétaires ;
- examen du rapport préparatoire au DOB par la commission des finances et des échanges de l'Assemblée Nationale ;
- tenue à l'Assemblée Nationale du Débat d'Orientation Budgétaire (DOB) ;
- tenue des conférences budgétaires communales ;
- suivi de l'effectivité des concertations budgétaires au niveau sectoriel ;
- rencontre du MEF avec la Société Civile et les centrales syndicales sur le Projet de Loi de Finances (PLF) ;

- rencontre du MEF avec les Médias ;
- discours du MEF aux citoyens sur le budget de l'exécutif ;
- organisation d'une émission radiotélévisée sur le projet de l'exécutif.
- Plan d'actions 2018 pour l'amélioration de la transparence budgétaire.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open

to everyone).

Source:

Document de plaidoyers des OSC 2021

<https://www.dgae.finances.bj/wp-content/uploads/2020/12/Document-de-plaidoyer-DPBEP-2021.pdf>

Participation aux revues périodiques

Suivi de l'exécution du budget du MEMP au premier semestre de l'année 2020: Les recommandations des OSC et les décisions du gouvernement au cœur des échanges | Social Watch Bénin

<https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-2-REVUE-PTA-31-12-2019-ET-LANCEMENT-PTA-2020-MASM-VF-CSE-17-03-avec-la-presence-des-OSC.pdf>

<https://budgetbenin.bj/wp-content/uploads/2020/12/Suivi-budgetaire-Organisation-de-la-Societe-Civile-au-1er-trimestre-2020-MASM-avec-liste-de-presence.pdf>

Suivi et supervision de la Redevabilité dans les Communes

<http://www.socialwatch-benin.org/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

Comment:

Oui, certains ministères comme le Ministère des Affaires Sociales, le Ministère de l'Agriculture et les ministères des enseignements, le Ministère de l'Eau et de Mines, le Ministère de l'Energie, le Ministère de la Santé, le Ministère du Plan et du Développement, le Ministère de l'Economie et des Finances... etc. impliquent le public à travers les organisations de la Société Civile (PASCiB, Social Watch, RIFONGA, WILDAF, ALCRER, etc.) dans les processus de formulation ou d'exécution du budget annuel. Car certaines OSCs ont été invitées à fournir leurs commentaires plutôt que le grand public, la réponse "C" est sélectionnée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Oui, certains ministères comme le Ministère des Affaires Sociales, le ministère de l'Agriculture et les ministères des enseignements impliquent le public à travers les organisations de la Société Civile (PASCiB, Social Watch et etc.) dans les processus de formulation ou d'exécution du budget annuel. Document de plaidoyers des OSC 2021 <https://www.dgae.finances.bj/wp-content/uploads/2020/12/Document-de-plaidoyer-DPBEP-2021.pdf> Participation aux revues périodiques Suivi de l'exécution du budget du MEMP au premier semestre de l'année 2020: Les recommandations des OSC et les décisions du gouvernement au cœur des échanges | Social Watch Bénin <https://socialwatch.bj/?p=1567> <https://budgetbenin.bj/wp-content/uploads/2020/12/RAPPORT-2-REVUE-PTA-31-12-2019-ET-LANCEMENT-PTA-2020-MASM-VF-CSE-17-03-avec-la-presence-des-OSC.pdf> <https://budgetbenin.bj/wp-content/uploads/2020/12/Suivi-budgetaire-Organisation-de-la-Societe-Civile-au-1er-trimestre-2020-MASM-avec-liste-de-presence.pdf> Suivi et supervision de la Redevabilité dans les Communes <http://www.socialwatch-benin.org/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Comme l'a noté le chercheur, "car certaines OSCs ont été invitées à fournir leurs commentaires plutôt que le grand public, la réponse "C" est sélectionnée." Cette réponse est maintenue pour assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

a. Yes, public hearings on the budget are held, and members of the public/CSOs testify.

Source:

Rapport général de l'AN sur le PLF 2021 (à partir de la page 22)
<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

Comment:

Dès l'ouverture de chaque session budgétaire, pour l'examen du projet de budget de l'Etat, les responsables des centrales syndicales et les autres organisations de la société civile, les responsables du conseil des investisseurs privés du Bénin, du patronat, de la chambre de commerce et d'industrie du Bénin, de la Chambre d'Agriculture et de l'Association des Communes du Bénin tiennent des audiences publiques avec l'Assemblée législative ou la(les) commission(s) législative(s).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the

comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

Rapport général de l'Assemblée Nationale sur l'étude du budget 2021

<https://budgetbenin.bj/wp-content/uploads/2020/12/Rapport-AN-PLF-2021.pdf>

Comment:

Oui, l'Assemblée législative recherche des contributions sur les six thèmes :

- Envoi à la société civile de toute la documentation sur le rapport préalable au budget et recueil de leurs contributions ;
- Rapports de passage des différents acteurs de la société civile devant la commission budgétaire à l'Assemblée Nationale. (Voir la section « A. L'AUDITION DES STRUCTURES SYNDICALES, DE LA SOCIÉTÉ CIVILE, DU SECTEUR PRIVÉ ET DE L'ASSOCIATION NATIONALE DES COMMUNES DU BENIN » du rapport général de l'Assemblée Nationale sur l'étude du budget 2021, Pages 22 à 30)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Non le corps législatif ne fournit pas d'informations écrites sur l'utilisation des contribution reçues

Comment:

Non le corps législatif ne fournit pas d'informations écrites sur l'utilisation des contribution reçues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Non des audits sur le rapport d'audit n'ont pas lieu

Comment:

Non des audits sur le rapport d'audit n'ont pas lieu

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

Les textes régissant l'ISC n'autorisent pas et ne prévoient pas la possibilité pour le public de proposer des questions ou thèmes à inclure dans le plan d'audit de l'ISC.

Comment:

Les textes régissant l'ISC n'autorisent pas et ne prévoient pas la possibilité pour le public de proposer des questions ou thèmes à inclure dans le plan d'audit de l'ISC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used*

to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Loi n°2004-020 du 17 août 2007 portant règles de procédures applicable devant les formations juridictionnelles de la cour des comptes (Ex chambre des comptes de la Cour Suprême)

Les textes régissant l'ISC n'ont pas prévu de tels mécanismes officiels à travers lesquels le public peut participer aux investigations de l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Les textes régissant l'ISC n'ont pas prévu de tels mécanismes officiels à travers lesquels le public peut participer aux investigations de l'audit.

Comment:

Les textes régissant l'ISC n'ont pas prévu de tels mécanismes officiels à travers lesquels le public peut participer aux investigations de l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree