

Open Budget Survey 2023

Questionnaire

Benin

May 2024

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 2023

Source:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf
et
https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

Comment:

Le Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025 (DPBEP 2023-2025) est publié en 2022 et concerne la gestion 2023-2025.
Il est élaboré et publié dans le cadre de la formulation du Budget Gestion 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les documents budgétaires soumis à l'évaluation préalable dans le cadre de l'élaboration du projet de loi de finances portent sur la gestion 2023. Le rapport préalable au budget, quant à lui, couvre la période 2023-2025. Rapport préalable au budget 2023 : https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf Annexe au rapport préalable au budget 2023 : https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

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/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Le Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025 (DPBEP 2023-2025) a été publié le 23 juin 2022, ainsi que i)- les Annexes au Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025; ii)- la Note de présentation du Document de

Programmation Budgétaire et Economique Pluriannuelle 2023-2025; iii)- le Décret 2022-337 portant transmission à l'Assemblée Nationale du Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025.

La publication est donc intervenue dans un délai de 06 mois avant l'année budgétaire (gestion 2023) et au moins 04 mois avant la présentation du Projet de budget de l'exécutif à l'Assemblée Nationale

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: Date de publication: 13 octobre 2022 <https://budgetbenin.bj/?s=DPBEP+2023-2025>

Government Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget, encore appelé Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) 2023-2025 et ses annexes, y compris le Décret 2022-337 portant sa transmission à l'Assemblée Nationale ainsi que les Documents de Programmation Pluriannuelle des Dépenses 2023-2025 sont mis en ligne le 23 juin 2022. Voir les liens de publication https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_Note-de-Presentation-1.pdf https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf <https://budgetbenin.bj/wp-content/uploads/2022/06/Decret-2022-337-Transmission-AN.pdf>

IBP Comment

Le commentaire du pair examinateur est bien noté. La version du DPBEP qu'il cite est la version incluse comme fichier justificatif au PLF 2023 en octobre 2022, plutôt que la version initiale citée par le chercheur, publiée en juin 2022. La réponse existante de « a » est maintenue.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

23/06/2022

Source:

Site Web de la Direction Générale du Budget du Bénin : www.budgetbenin.bj à l'adresse : https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Le document est publié dans les délais acceptables de la méthodologie de l'OBS

Peer Reviewer

Opinion: Disagree

Suggested Answer: 13/10/2022 <https://budgetbenin.bj/?s=DPBEP+2023-2025>

Comments: Le lien de publication à la date du 23/06/2022 ne fonctionne plus

Government Reviewer

Opinion: Agree

Comments: Oui, le rapport préalable au budget est publié le 23/06/2022

IBP Comment

Le commentaire du pair examinateur est bien noté. Le lien fourni par le chercheur est actuellement fonctionnel, et une vérification par javascript de sa date de dernière modification renvoie le 23 juin 2022. La réponse existante du « 23/06/2022 » est maintenue.

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 est mentionnée sur le site Web de publication

Source:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La date effective de publication du DPBEP 2023-2025 est bien affichée sur le site web de la Direction générale du Budget (www.budgetbenin.bj) dans la rubrique transparence budgétaire, précisément Rapports préalables au budget. https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

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/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien d'accès au Rapport préalable au budget 2023-2025 est le suivant : https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf Pour ces annexes et la documentation liées, voir : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=2

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:

c. No

Source:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Le document est publié au 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 données sur les dépenses incluses dans le rapport préalable au budget 2022-2025 sont organisées en classifications, diffusées et lisibles par machine dans le format Excel. Voir le lien d'accès : <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Le lien fourni n'apparaît nulle part dans la rubrique « Programmation 2023-2025 » de la page « Rapports préalables au Budget » du site de la DGB : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=2&myportfolio_id=191 La réponse existante "c" est conservée.

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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Le document est accessible au public dans les délais et en ligne.

Peer Reviewer

Opinion: Agree

Comments: Source: <https://budgetbenin.bj/?s=DPBEP+2023-2025>

Government Reviewer

Opinion: Agree

Comments: Le document est accessible au public suivant le lien ci-après : https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025

Source:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget, tel que publié sur le site web de la Direction générale du Budget, s'intitule "Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025" (version initiale) https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

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/2022/11/DPBEP-2023-2025_Version-Citoyenne.pdf

Comment:

Une version citoyenne du DPBEP 2023-2025 est publiée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget 2023-2025 disponible d'une version citoyenne rendue publique suivant le lien ci-dessous :

https://budgetbenin.bj/wp-content/uploads/2022/11/DPBEP-2023-2025_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 2023 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année budgétaire concernée par le projet de loi de finances évalué est 2023. <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

12/10/2022 12/10/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf>

Comment:

Le décret de transmission à l'Assemblée Nationale date du 12 Octobre 2022. La session budgétaire s'est ouverte le 27 Octobre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances, gestion 2023 a été transmis au Parlement par le Décret n°2022-554 du 12 octobre 2022 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2023. Voir le lien de publication : <https://budgetbenin.bj/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf> Par ailleurs, la transmission du PLF a fait objet dans les journaux au moyen des liens suivants: <https://lanouvelletribune.info/2022/11/benin-le-projet-de-loi-des-finances-gestion-2023-est-de-3033337-milliards-de-fcfa/>

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/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf>

Comment:

Le projet de budget au Bénin a été publié dans les délais légaux, plus de 2 mois et demi avant le début de l'année budgétaire. Au regard de la législation et des directives communautaires, il n'est pas possible de publier le projet de budget 3 mois au moins.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances, gestion 2023 est publié sur le site web de la DGB le 13 octobre 2022 suivant le lien ci-après: <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf> Le projet de budget est donc disponible au public plus de 2 mois avant le début de l'année budgétaire.

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 2022 should be entered as 05/09/2022. 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:

13/10/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Source: <https://budgetbenin.bj/?s=PLF+2023>

Government Reviewer

Opinion: Agree

Comments: La date de publication du projet de loi de finances pour la gestion 2023 est le 13 octobre 2022. Voir le lien : <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.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 mentionnée sur le site Web

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

De plus, une vérification javascript de la date de dernière modification de la page web ci-dessus indique également une date du 13 octobre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les dates de publication des divers documents, notamment le projet de loi de finances pour la gestion 2023 apparaissent clairement sur la page de publication dans le lien ci-dessus : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207 La date de publication s'affiche donc facilement en bas du document publié et est lisible par tous.

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/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

Plus d'une centaine de documents annexes ont été publiés avec le projet de budget. Ils peuvent tous être consultés à l'adresse : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le lien d'accès au projet de loi de finances pour la gestion 2023 est : <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf> Pour l'ensemble de la documentation en annexe, voir le lien ci-après : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

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:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

Comment:

Tous les documents publiés sont au format PDF. Mais le fichier de Tableaux matriciels croisés de classification pluriannuelle des dépenses de l'Etat sur la période 2020-2025 est au format Excel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances présente les ressources et les charges de l'Etat pour une année budgétaire. Pour l'exercice 2023, les documents qui traitent des données contenues dans le projet de loi de finances à savoir les informations sur les dépenses des administrations publiques sont produits et publiés sous format Excel et donc lisible par machine. Il s'agit du Tableau matriciel croisé des Classifications Administrative, Economique, Fonctionnelle et Programmatique 2020-2025 <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

Document publié et accessible à bonne date

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le projet de loi de finances et toute la documentation en annexe sont produits et publiés sur le site web de la Direction générale du

Budget. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022-23, 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 pour la gestion 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet affiché sur le site de la DGB du document est : Projet de loi de finances 2023. Le lien de vérification est : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

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/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>

Comment:

Version citoyenne publiée le 25.10.2022, avant l'ouverture de la session budgétaire au Parlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne du projet de loi de finances pour la gestion 2023 élaborée et publiée le 25/10/2022, est accessible au lien ci-après : <https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.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 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La dernière loi de finances publiée avant la date limite (31/12/2022) de recherche pour l'enquête sur le budget ouvert 2023 est celle de l'année budgétaire 2023. La réponse appropriée reste FY 2023.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

01/12/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Voir la première page de la loi de finances gestion 2023

Voir également:

<https://24habenin.info/?Voici-les-nouvelles-mesures-dans-la-loi-des-Finances-2023>

<https://www.gouv.bj/actualite/2049/loi-finances-2023-benin-dote-budget-forte-dose-sociale/#:~:text=L'Assembl%C3%A9e%20nationale%20a%20adopt%C3%A9,%C3%A9conomique%20de%206%2C5%25>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La date d'approbation de la loi de finances pour la gestion 2023 est le 01/12/2022. Voir le paragraphe premier de la première page de la loi. Le lien d'accès est : <https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.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/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Publié le 29.12.2022, soit 20 jours après la promulgation par le Président de la République le 09.12.2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La loi de finances, gestion 2023 est publiée le 29/12/2022, soit plus de deux (03) semaines après son adoption par l'Assemblée Nationale. <https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/12/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Le document est publié dans les délais

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La loi de finances adoptée le 01/12/2022 par l'Assemblée nationale et promulguée le 09/12/2022 par le Président de la République a été publiée le 29/12/2022. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242
<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

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 est mentionnée sur le site web de publication

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

De plus, une vérification javascript de la date de dernière modification de la page web ci-dessus indique également une date du 29 décembre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les dates de publication des divers documents, notamment la loi de finances pour la gestion 2023 apparaissent clairement sur la page de publication dans le lien ci-dessus : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242 La date de publication s'affiche facilement en bas du document

publié et est lisible par tous.

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/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

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:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

Comment:

Tous les documents publiés avant la date limite de recherche de 31 décembre 2022 sont au 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 informations sur les ressources de l'Etat, y compris les dépenses des administrations publiques sont produites et publiées suivant les quatre (04) classifications Administrative, Economique, Fonctionnelle et Programmatique pour la loi de finances, gestion 2023 et sur la période pluriannuelle 2020-2025. Elles sont accessibles au lien ci-après : <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2023%2F01%2FTableaux-de-Classifications-croisees-des-depenses-de-l-Etat-sur-la-periode-pluriannuelle-2020-2025.xlsx&wdOrigin=BROWSELINK>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Si le tableau des classifications est bien accueilli, de nombreux tableaux matriciels croisés publiés avec la loi de finances 2023 (voir ici : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242) sont au format PDF uniquement. La réponse est révisée 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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La loi de finances pour la gestion 2023 est rendue disposition au public suivant le lien : <https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

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:

n/a

Source:**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2023."

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

Answer:

Loi de Finances pour la gestion 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Loi de finances 2022-33 du 09 décembre 2022 portant loi de finances pour la gestion 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet et affiché sur le site web est : Loi de Finances pour la gestion 2023 https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242 <https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.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/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Version citoyenne publiée le même jour que la version promulguée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: La loi de finances, gestion 2023 dispose d'une version citoyenne accessible au public suivant le lien : https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.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 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne étant celle de la loi de finances pour la gestion 2023, l'année budgétaire est donc FY 2023.
https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.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:

Budget adopté

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Proposition de budget de l'exécutif

<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>

Comment:

Les versions citoyennes de la Proposition de budget de l'exécutif ou du budget adopté ont été publiées dans les mêmes périodes que les documents auxquels elles se rapportent

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne de la loi de finances pour la gestion 2023 est mise en ligne pour le public au même moment que les documents budgétaires le 29/12/2022. https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.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:

n/a

Source:**Comment:****Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:

29/12/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Nous faisons référence à la version citoyenne du Budget de l'Exécutif promulguée le 09 décembre 2022.

La Direction Générale du Budget du Bénin a pris l'habitude d'élaborer systématiquement des versions citoyennes des documents clés. Il s'agit de:

- RAPPORT PREALABLE AU BUDGET: La version citoyenne du Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025 a été publiée le 14.11.2022 (https://budgetbenin.bj/wp-content/uploads/2022/11/DPBEP-2023-2025_Version-Citoyenne.pdf)

- PROJET DE BUDGET DE L'EXECUTIF: La version citoyenne du Projet de Loi de finances pour la gestion 2023 a été publiée le 25.10.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>)

- BUDGET ADOPTE: La version citoyenne de la Loi de finances pour la gestion 2023 a été publiée le 29.12.2022 (https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf)

- REVUE DE MILIEU D'ANNEE: La version citoyenne de la Revue de Milieu d'Année 2022 a été publiée le 30.09.2022 (https://budgetbenin.bj/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf)

- RAPPORTS EN COURS D'ANNEE:

* Version citoyenne du rapport d'exécution au 31 décembre 2021 de la loi de finances pour la gestion 2021 publiée le 05.05.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/05/VERSION-DU-CITOYEN-RAPEX-Decembre-2021.pdf>)

* Version citoyenne du rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022 publiée le 06.07.2022 (https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf)

* Version citoyenne du rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022 publiée le 28.09.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>)

* Version citoyenne du rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022 publiée le 31.12.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>)

- RAPPORT DE FIN D'ANNEE: La version citoyenne du Rapport de Fin d'Année 2021 a été publiée le 01.07.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne de la loi de finances pour la gestion 2023 est mise en ligne pour le public le 29/12/2023. https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf

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:

Les dates de publications sont mentionnées sur le site Web

Source:**Comment:**

De plus, une vérification javascript de la date de dernière modification de la page web qui héberge le fichier indique également une date du 29 décembre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree**Comments:** Les dates de publication des divers documents, notamment du document intitulé "version citoyenne de la loi de finances, gestion 2023" apparaissent clairement sur la page de publication dans le lien ci-dessus : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1**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/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Nous faisons référence à la version citoyenne du Budget de l'Exécutif promulguée le 09 décembre 2022.

La Direction Générale du Budget du Bénin a pris l'habitude d'élaborer systématiquement des versions citoyennes des documents clés. Il s'agit de:

- RAPPORT PREALABLE AU BUDGET: La version citoyenne du Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025 a été publiée le 14.11.2022 (https://budgetbenin.bj/wp-content/uploads/2022/11/DPBEP-2023-2025_Version-Citoyenne.pdf)

- PROJET DE BUDGET DE L'EXECUTIF: La version citoyenne du Projet de Loi de finances pour la gestion 2023 a été publiée le 25.10.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>)

- BUDGET ADOPTE: La version citoyenne de la Loi de finances pour la gestion 2023 a été publiée le 29.12.2022 (https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf)

- REVUE DE MILIEU D'ANNEE: La version citoyenne de la Revue de Milieu d'Année 2022 a été publiée le 30.09.2022 (https://budgetbenin.bj/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf)

- RAPPORTS EN COURS D'ANNEE:

* Version citoyenne du rapport d'exécution au 31 décembre 2021 de la loi de finances pour la gestion 2021 publiée le 05.05.2022

(<https://budgetbenin.bj/wp-content/uploads/2022/05/VERSION-DU-CITOYEN-RAPEX-Decembre-2021.pdf>)

* Version citoyenne du rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022 publiée le 06.07.2022 (https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf)

* Version citoyenne du rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022 publiée le 28.09.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>)

* Version citoyenne du rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022 publiée le 31.12.2022

(<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>)

- RAPPORT DE FIN D'ANNEE: La version citoyenne du Rapport de Fin d'Année 2021 a été publiée le 01.07.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** Le lien de publication de la version citoyenne de la loi de finances, gestion 2023 est : https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

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 2022 People's Guide" or "2023 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:

Version citoyenne de la loi de finances gestion 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet affiché de la version citoyenne de la loi de finances dans la rubrique "Transparence budgétaire" est : Version citoyenne de la loi de finances, gestion 2023. https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1 https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf

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:

Loi de finances pour la gestion 2023

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-Loi-de-finances-2023.pdf>

Comment:

Nous faisons référence à la version citoyenne du Budget de l'Exécutif promulguée le 09 décembre 2022.

La Direction Générale du Budget du Bénin a pris l'habitude d'élaborer systématiquement des versions citoyennes des documents clés. Il s'agit de:

- RAPPORT PREALABLE AU BUDGET: La version citoyenne du Document de Programmation Budgétaire et Economique Pluriannuelle 2023-2025 a été publiée le 14.11.2022 (https://budgetbenin.bj/wp-content/uploads/2022/11/DPBEP-2023-2025_Version-Citoyenne.pdf)

- PROJET DE BUDGET DE L'EXECUTIF: La version citoyenne du Projet de Loi de finances pour la gestion 2023 a été publiée le 25.10.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>)

- BUDGET ADOPTE: La version citoyenne de la Loi de finances pour la gestion 2023 a été publiée le 29.12.2022 (https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf)

- REVUE DE MILIEU D'ANNEE: La version citoyenne de la Revue de Milieu d'Année 2022 a été publiée le 30.09.2022 (https://budgetbenin.bj/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf)

- RAPPORTS EN COURS D'ANNEE:

* Version citoyenne du rapport d'exécution au 31 décembre 2021 de la loi de finances pour la gestion 2021 publiée le 05.05.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/05/VERSION-DU-CITOYEN-RAPEX-Decembre-2021.pdf>)

* Version citoyenne du rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022 publiée le 06.07.2022 (https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf)

* Version citoyenne du rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022 publiée le 28.09.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>)

* Version citoyenne du rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022 publiée le 31.12.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>)

- RAPPORT DE FIN D'ANNEE: La version citoyenne du Rapport de Fin d'Année 2021 a été publiée le 01.07.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne du budget voté est produite pour la loi de finances pour la gestion 2023. https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=1

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 2022

Source:

- <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

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. Il s'agit :

- * Rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022
- * Rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022
- * Rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année budgétaire d'évaluation des rapports en cours d'année pour cette question est essentiellement FY 2022. Toutefois, il importe de souligner que les rapports d'exécution de la loi de finances étant trimestriellement produits et publiés au plus tard trois (03) mois après la fin de la période couverte, le rapport d'exécution au 31 décembre de la loi de finances 2021 est produit et publié en mars 2022. Donc, il est considéré parmi les rapports en cours d'année comptant pour l'enquête sur le budget ouvert 2023. RAPEX au 30 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> RAPEX au 30 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> RAPEX au 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports trimestriels d'exécution de la loi finances (RAPEX) produits et publiés sont ci-après avec les délais de publication : *RAPEX au 30 septembre 2022, publié le 16/12/2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> *RAPEX au 30 juin 2022, publié le 23/09/2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> *RAPEX au 31 mars 2022, publié le 29/06/2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> *RAPEX au 31 décembre 2021, publié le 31/03/2022 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf> Au total, les rapports en cours d'année concernés sont publiés dans un délai d'au plus trois (03) après la fin de la période couverte.

IBP Comment

De plus, 3 des 4 derniers Bulletins Statistiques de la Dette publique publiés avant la date limite de recherche du 31 décembre 2022 ont été publiés dans les 3 mois suivant la période de référence. Voir : <https://www.cagd.bj/category/dette-publique/bulletin-statistique-de-la-dette/>

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

- * Rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022 publié le 16.12.2022
- * Rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022 publié le 23.09.2022
- * Rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022 publié le 29.06.2022

Source:

- <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

Comment:

Tous les 3 rapports trimestriels devant être publiés en 2022 avant la date limite de recherche de l'OBS ont été publiés dans les délais de 3 mois au plus prévus par la Loi organique relative aux lois de finances en République du Bénin en son article 93

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports trimestriels d'exécution de la loi finances (RAPEX) produits et publiés sont ci-après avec les délais de publication : *RAPEX au 30 septembre 2022, publié le 16 décembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> *RAPEX au 30 juin 2022, publié le 23 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> *RAPEX au 31 mars 2022, publié le 29 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> *RAPEX au 31 décembre 2021, publié le 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf> Au total, les rapports en cours d'année concernés sont publiés dans un délai d'au plus trois (03) après la fin de la période couverte.

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 sont mentionnées sur le site Web de publication (voir source)

Source:

- <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

Comment:

Une vérification par javascript de la date de dernière modification des 3 premiers rapports trimestriels en 2022 confirme également les dates de publication dans IYRs-3a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les dates de publication et les liens des quatre derniers rapports d'exécution trimestriels sont disponibles sur le site web de la DGB. Les dates de publication s'affichent ainsi facilement en bas des documents publiés et sont lisibles par tous. Voir le lien d'accès aux derniers RAPEX concernés : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=3&myportfolio_id=193

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/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

Source:**Comment:**

Ce rapport est précédé des rapports en cours d'année suivants:

* Rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022 publié le 23.09.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>)

* Rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022 publié le 29.06.2022 (<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Nous sommes d'accord avec le chercheur sur les rapports en cours d'année évoqués. Toutefois, il convient d'ajouter le rapport trimestriel d'exécution au 31 décembre de la loi de finances 2021 qui est publié en mars 2022. Pour l'ensemble des rapports en cours d'année, les dates et les liens de publication sont : *RAPEX au 30 septembre 2022, publié le 16 décembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> *RAPEX au 30 juin 2022, publié le 23 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> *RAPEX au 31 mars 2022, publié le 29 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> *RAPEX au 31 décembre 2021, publié le 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.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:

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

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=3&myportfolio_id=193

Comment:

Tous les rapports en cours d'année sont publiés au format PDF. Le fichier de "Présentation des données de la revue de milieu d'année 2022 dans une version lisible par machine contient toutes les données des rapports en cours d'année" est en Excel

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les données incluses dans le rapport en cours d'année au 30 juin 2022, notamment les dépenses de l'Etat sont présentées dans un format Excel et donc lisible par machine. <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>

Comment:

Rapports en cours d'année disponibles

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports trimestriels d'exécution de la loi finances (RAPEX) produits et publiés sont ci-après avec les délais de publication : *RAPEX au 30 septembre 2022, publié le 16 décembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> *RAPEX au 30 juin 2022, publié le 23 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> *RAPEX au 31 mars 2022, publié le 29 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> *RAPEX au 31 décembre 2021, publié le 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.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: Agree

Comments: n/a

Government Reviewer**Opinion:** Disagree**Suggested Answer:** n/a

Comments: Les rapports trimestriels d'exécution de la loi finances (RAPEX) produits et publiés sont ci-après avec les délais de publication : *RAPEX au 30 septembre 2022, publié le 16 décembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> *RAPEX au 30 juin 2022, publié le 23 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> *RAPEX au 31 mars 2022, publié le 29 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> *RAPEX au 31 décembre 2021, publié le 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf> La réponse appropriée vu que les rapports en cours sont publiés est "n/a".

IBP Comment

Étant donné que la question IYRs-6a a reçu une réponse « e » puisque les rapports en cours d'année sont considérés comme accessibles au public, la réponse appropriée pour IYRs-6b est « n/a ».

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 2022."

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 de la loi de finances pour la gestion 2022

Source:

- <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>
- <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

Comment:

Il y a eu aussi:

- * Rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022
- * Rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

Comments: Etant donnée que ce sont les quatre (04) derniers rapports en cours d'année publiés dans l'année budgétaire 2022, les titres sont les suivants : - Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> - Rapport d'exécution au 30 juin du budget de l'Etat, gestion 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> - Rapport d'exécution au 31 mars du budget de l'Etat, gestion 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> - Rapport d'exécution au 31 décembre du budget de l'Etat, gestion 2021 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

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:

- * <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>
- * <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>
- * https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf

Comment:

- * Version citoyenne du rapport d'exécution au 30 septembre de la loi de finances pour la gestion 2022
- * Version citoyenne du rapport d'exécution au 30 juin de la loi de finances pour la gestion 2022
- * Version citoyenne du rapport d'exécution au 31 mars de la loi de finances pour la gestion 2022

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/?s=budget+citoyen+2022>

Government Reviewer

Opinion: Agree

Comments: Les liens d'accès aux versions citoyennes sont les suivants : - Version citoyenne du RAPEX au 30 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf> - Version citoyenne du RAPEX au 30 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf> - Version citoyenne du RAPEX au 31 mars 2022 https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf - Version citoyenne du RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/05/VERSION-DU-CITOYEN-RAPEX-Decembre-2021.pdf>

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 2022

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=10&myportfolio_id=197

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année budgétaire prise en compte pour la revue de milieu d'année est FY 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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&mymainexercice_id=undefined&mymainlink_id=10&myportfolio_id=197

Comment:

Publié exactement, trois mois après la fin du milieu d'année

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La revue de milieu d'année 2022 a été publiée le 30/09/2022, soit exactement dans le délai de trois (03) mois après la fin de la moitié de l'année. <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/09/2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Publié dans le délai de 3 mois

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La revue de milieu d'année 2022 a été publiée le 30/09/2022, soit exactement dans le délai de trois (03) mois après la fin de la moitié de l'année. https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

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 est mentionnée sur le site de publication

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

De plus, une vérification javascript de la date de dernière modification de la page web ci-dessus indique également une date du 30 septembre 2022.

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/?s=Revue+de+milieu+d%27annee+2022>

Government Reviewer

Opinion: Agree

Comments: La date de publication de la revue de milieu d'année 2022 s'affiche très clairement en bas du document et est accessible à tous. Elle correspond à la date du 30/09/2022. https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=10

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/2022/09/V2Revue-de-milieu-d-annee.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=3&myportfolio_id=193

Comment:

Un classeur de "Présentation des données de la revue de milieu d'année 2022 dans une version lisible par machine" en Excel est publié

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les données incluses dans la revue de milieu d'année 2022 sont reprises et publiées dans un classeur Excel intitulé "Présentation des données de la revue de milieu d'année 2022 dans une version lisible par machine". <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

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:

Comment:

Le Rapport est accessible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La revue de milieu d'année est rendue disponible au public. <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

Revue de milieu d'année 2022

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet et affiché est bien : Revue de milieu d'année 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Une version citoyenne est produite et publiée de la revue de milieu d'année 2022. https://budgetbenin.bj/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf

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 2021

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192

Comment:

Ceci est ce qui est attendu au 31 décembre 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année, objet de la présente enquête sur le budget ouvert 2023, est celui de l'année budgétaire : FY 2021. Il est publiable au plus le 31 décembre 2022. <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192

Comment:

Publié dans moins de 6 mois

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année 2021 est publié le 29/06/2022, donc dans un délai de moins de six (06) mois après la fin de la période couverte. https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/06/2022

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année 2021 est publié le 29/06/2022, donc dans un délai de moins de six (06) mois après la fin de la période couverte. Les liens appropriés sont les suivants: https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 est mentionnée sur le site Web de publication

Source:

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192

Comment:

De plus, une vérification javascript de la date de dernière modification de la page web ci-dessus indique également une date du 29 juin 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les dates de publication des divers documents, notamment le rapport de fin d'année 2021 apparaissent clairement sur la page de publication dans le lien ci-dessus : https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 La date de publication s'affiche facilement en bas du document publié et est lisible par tous.

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/2022/06/RFA-2021.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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:

Comment:

Le Rapport est publié dans le format PDF. Mais le Tableaux statistiques du Rapport de fin d'année 2021 est en Excel

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: L'ensemble des données utilisées/exploitées dans le rapport de fin d'année 2021 sont reprises et traités dans un classeur Excel intitulé "Tableaux statistiques du Rapport de fin d'année 2021". Il s'agit bien des données sur les dépenses et recettes budgétaires, les données sur les opérations de trésorerie, les données sur les entreprises publiques, les informations sur la sécurité sociale, les transferts aux communes du Bénin et les données sur les agrégats macro-économiques et macro-budgétaires. Le lien d'accès est le suivant :

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. La réponse est révisée de "b" à "a". Voir également

https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192

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:

Comment:

Le document est accessible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 2022" or "Annual Report 2021 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 2021

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le titre complet qui s'affiche est bien "Rapport de fin d'année 2021" https://budgetbenin.bj/publications/?sub_menu_id=1&mymainlink_id=4 <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>

Comment:

Version citoyenne disponible et publié dans la même période que le RFA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Comme tout autre document budgétaire, la version citoyenne du rapport de fin d'année 2021 est produite et publiée le 01/07/2022.

<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>

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 2020

Source:

Comment:

On peut évaluer l'exercice 2020, puisque la période de publication pour l'AR est de 18 mois. Pour l'exercice 2021 par exemple, cette période dépasserait la date limite de recherche de l'OBS du 31 décembre 2022. De plus, le rapport de l'exercice 2020 a été publié en avril 2022, il était donc disponible à temps.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Conformément au délai en vigueur pour la publication du Rapport d'audit, l'exercice budgétaire considéré pour l'enquête sur le budget

ouvert 2023, est celui de l'année budgétaire "FY 2020" pour le rapport d'audit. En effet, le Rapport sur l'exécution de la loi de finances et la Déclaration générale de Conformité produits par la Cour des Comptes sur l'exercice budgétaire 2020 sont publiés le 22/12/2021. Il faut souligner que ces deux rapports qui portent sur l'année budgétaire 2020 devaient être publiés au plus le 30/06/2022. Donc leur publication intervient bien avant le délai requis. https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

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:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

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

et

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Comment:

L'AR de l'exercice 2020 a été publié en avril 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: Conformément au délai en vigueur pour la publication du Rapport d'audit, l'exercice budgétaire considéré pour l'enquête sur le budget ouvert 2023, est celui de l'année budgétaire "FY 2020" pour le rapport d'audit. A ce titre, le Rapport sur l'exécution de la loi de finances et la Déclaration générale de Conformité produits par la Cour des Comptes sur l'exercice budgétaire 2020 sont publiés le 22/12/2021. Il faut souligner que ces deux rapports qui portent sur l'année budgétaire 2020 devaient être publiés au plus le 30/06/2022. Donc leur publication intervient bien avant le délai requis. https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Sur la base d'un « instantané » de l'Internet Archive du 29 décembre 2021 (voir ci-dessous), car le Rapport sur l'exécution de la loi de Finances rectificative et la Déclaration générale de conformité étaient disponibles avant la fin 2021, et la réponse « b » s'applique donc. La réponse est révisée de « c ».

https://web.archive.org/web/20211229165024/https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

22/12/2021

Source:

<https://cdescomptes.bj/publications/download/46>

et

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le Rapport sur l'exécution de la loi de finances et la Déclaration générale de Conformité produits par la Cour des Comptes sur l'exercice budgétaire 2020 sont publiés le 22/12/2021.

Comments: La date de publication du rapport d'audit est présentée via les liens ci-après : https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Bien qu'il n'y ait pas de copie de la page Web pertinente de la DGB sur l'Internet Archive spécifiquement du 22 décembre 2021, il existe un instantané du 29 décembre 2021 (voir ci-dessous) qui montre le Rapport sur l'exécution de la loi de Finances rectificative et la Déclaration Générale de la conformité publiés, ainsi que leurs horodatages du 22/12/2021. Nous pouvons raisonnablement conclure que les documents ont été initialement publiés à cette date. La réponse est révisée du « 08/04/2022 » au « 22/12/2021 ». https://web.archive.org/web/20211229165024/https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26

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:

Via un « instantané » de l'Internet Archive du 29 décembre 2021 :

https://web.archive.org/web/20211229165024/https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26

Source:

<https://cdescomptes.bj/publications/download/46>

et

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La date de publication du rapport d'audit 2020 apparait clairement sur la page de publication dans le lien ci-dessus : https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26

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

IBP Comment

Veillez consulter le commentaire du « IBP Staff » à la question AR-3a. Le commentaire est révisé de « Via une vérification par javascript de la date de dernière modification de la page web hébergeant le PDF de l'AR » à « Via un « instantané » de l'Internet Archive du 29 décembre 2021 : https://web.archive.org/web/20211229165024/https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 ».

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:

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Source:

Voir également : <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/rapport-sur-l-execution-de-la-loi-de-finances-rectificative-gestion-2020/>

Government Reviewer

Opinion: Disagree

Suggested Answer: Les liens appropriés d'accès au rapport d'audit 2020 sont : https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

Comments: Le lien proposé par le chercheur est d'ailleurs inaccessible.

IBP Comment

La suggestion de l'examineur du gouvernement est bien reçu. La réponse est révisée de "https://cdescomptes.bj/publications/download/46" à "https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf".

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:

c. No

Source:

Comment:

Fichier uniquement au format PDF

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:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport d'audit est publié et accessible sur le site web de la DGB https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport d'audit est publié et accessible sur le site web de la DGB https://budgetbenin.bj/publications/?sub_menu_id=4&mymainlink_id=26 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>
<https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf>

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:

RAPPORT SUR L'EXECUTION DE LA LOI DE FINANCES RECTIFICATIVE GESTION 2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

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:

Comment:

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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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.budgetbenin.bj

Comment:

Le site Web dédié est celui-ci

En outre, voir:

www.dgae.finances.bj
<https://caa.bj/>
<http://douanes-benin.net/>
<https://www.tresorbenin.bj/>
<https://finances.bj/>
<https://assemblee-nationale.bj/>

Peer Reviewer

Opinion: Agree

Comments: <https://impots.bj> <https://cdescomptes.bj>

Government Reviewer

Opinion: Agree

Comments: Le site web dédié aux questions d'ouverture budgétaire au Bénin est celui de la Direction générale du Budget (DGB) : <https://budgetbenin.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:

b. Yes, but only expenditure data can be downloaded as a consolidated file

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

<https://budgetbenin.bj/wp-content/uploads/2022/12/Recap.pdf>

Comment:

Les données sont au format Excel. Voir Tableaux de Classifications croisées des dépenses de l'Etat sur la période pluriannuelle 2020-2025

D'autres fichiers sur les recettes sont au format PDF

Etat récapitulatif des recettes : <https://budgetbenin.bj/wp-content/uploads/2022/12/Recap.pdf>

Il y a aussi les prévisions par les régies financières:

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGTCP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGDDI.pdf>

Il y a aussi les prévisions de recettes des Comptes spéciaux et autres :

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARCST.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARB.pdf>

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: Les données sur les dépenses et sur les recettes budgétaires de l'Etat sont disponibles sur le site web de la DGB. Elles sont également consultables au format lisible par machine. Les liens sont ci-après : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Prog-Eco.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2023%2F01%2FTableaux-de-Classifications-croisees-des-depenses-de-l-Etat-sur-la-periode-pluriannuelle-2020-2025.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Comme les fichiers relatifs aux recettes de 2023 qu'il cite sont tous des fichiers PDF (c'est-à-dire non lisibles par machine), la réponse existante « b » est conservée. Le fichier « PRESENTATION DES DONNEES DE LA REVUE DE MILIEU D'ANNEE 2022 DANS UNE VERSION LISIBLE PAR MACHINE », bien qu'il s'agisse d'un fichier Excel, concerne l'année 2022.

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:

b. Yes, but only expenditure data can be downloaded for multiple years in consistent formats

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

Comment:

Données au format Excel. Tableaux de Classifications croisées des dépenses de l'Etat sur la période pluriannuelle 2020-2025.

Autres au format PDF

Etat récapitulatif des recettes : <https://budgetbenin.bj/wp-content/uploads/2022/12/Recap.pdf>

Il y a aussi les prévisions par les régies financières:

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGTCP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGDDI.pdf>

Il y a aussi les prévisions de recettes des Comptes spéciaux et autres :

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARCST.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARB.pdf>

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: Les données sur les dépenses et sur les recettes budgétaires de l'Etat sont disponibles sur le site web de la DGB. Elles sont également consultables au format lisible par machine. Les liens sont ci-après : https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Prog-Eco.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2023%2F01%2FTableaux-de-Classifications-croisees-des-depenses-de-l-Etat-sur-la-periode-pluriannuelle-2020-2025.xlsx&wdOrigin=BROWSELINK>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F09%2FVersion-lisible-par-Machine-des-donnees-de-la-Revue-de-milieu-d-annee-2022-OK.xlsx&wdOrigin=BROWSELINK>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Comme les fichiers relatifs aux recettes pluriannuelles qu'il cite sont tous des fichiers PDF (c'est-à-dire non lisibles par machine), la réponse existante « b » est conservée. Le fichier « PRESENTATION DES DONNEES DE LA REVUE DE MILIEU D'ANNEE 2022 DANS UNE VERSION LISIBLE PAR MACHINE », bien qu'il s'agisse d'un fichier Excel, concerne l'année 2022.

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

b. No

Source:

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242

Comment:

Le Boost Bénin aurait pu permettre de faire ces visualisations, mais il n'est pas accessible (https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=242)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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://sgg.gouv.bj/doc/loi-2013-14/>
- <https://sgg.gouv.bj/doc/loi-2022-05/>
- <https://sgg.gouv.bj/doc/loi-2022-08/>
- <https://sgg.gouv.bj/doc/loi-2015-07/>
- <https://sgg.gouv.bj/doc/decret-2015-035/>

Comment:

Le Bénin a un cadre légal qui renforce la participation du public et la transparence à travers:

- la Loi n°2019-40 du 7 novembre 2019 portant révision de la loi n°90-032 du 11 décembre 1990 portant constitution de la République du Bénin (notamment en ses articles 134-1 à 134-6, 52, 53, 56, 99 et 112) ;
- la Loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances ;
- la Loi n°2022-05 du 27 juin 2022 portant loi organique sur la Cour des comptes ;
- la Loi n°2022-08 du 27 juin 2022 portant règles particulières de procédure suivies devant la Cour des comptes ;
- la Loi n°2015-07 du 20 mars 2015 portant code de l'information et de la communication
- du Décret n°2015-035 du 29 janvier 2015 portant code de transparence dans la gestion des finances publiques en République du Bénin.

L'accès à l'information publique est un droit de l'homme reconnu par la Constitution béninoise en son article 8 et la Charte Africaine des Droits de l'Homme et des Peuples en application (article 9).

En application de la Directive portant Code de transparence des finances publiques dans les pays de l'UEMOA, le Bénin a adopté le Décret n°2015-035 du 29 janvier 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin qui dispose :

- Article 2 : « Les contribuables et les usagers des services publics sont clairement, régulièrement et complètement informés de tout ce qui concerne la gouvernance et la gestion des fonds publics. Ils sont mis dans les conditions d'exercer, dans le débat public, leur droit de regard sur les finances de toutes les administrations publiques ».
- Article 9 : « Les contrats entre l'administration publique et les entreprises, publiques ou privées, notamment les entreprises d'exploitation de ressources naturelles et les entreprises exploitations des concessions de service public, sont clairs et rendus publics. Ces principes valent tant pour la procédure d'attribution du contrat que pour son contenu ».
- Article 44 : « La publication, dans les délais requis, d'informations sur les finances publiques est une obligation légale de l'administration publique ».

Ces dispositions ont été renforcées par la Loi n°2015-07 du 20 mars 2015 portant code de l'information et de la communication qui dispose que :

- Article 7 : « Toute personne a droit à l'information...L'Etat s'oblige, à travers ses différentes structures et institutions, à garantir à toute personne, l'accès aux sources d'informations notamment publiques ».
- Article 70 : « Tout citoyen a le droit d'accéder aux documents ou aux renseignements détenus par un organisme public ou par ses agents dans l'exercice de leurs fonctions ».

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les textes juridiques indiqués par le chercheur situent bien les rôles et responsabilités en matière de budget ouvert au Bénin par chaque acteur du processus budgétaire.

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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

- <https://sgg.gouv.bj/doc/loi-2019-40/>
- <https://sgg.gouv.bj/doc/loi-2013-14/>
- <https://sgg.gouv.bj/doc/loi-2022-05/>
- <https://sgg.gouv.bj/doc/loi-2022-08/>
- <https://sgg.gouv.bj/doc/loi-2015-07/>
- <https://sgg.gouv.bj/doc/decret-2015-035/>

Comment:

Le Bénin a un cadre légal qui renforce la participation du public et la transparence à travers:

- la Loi n°2019-40 du 7 novembre 2019 portant révision de la loi n°90-032 du 11 décembre 1990 portant constitution de la République du Bénin (notamment en ses articles 134-1 à 134-6, 52, 53, 56, 99 et 112) ;
- la Loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances ;
- la Loi n°2022-05 du 27 juin 2022 portant loi organique sur la Cour des comptes ;
- la Loi n°2022-08 du 27 juin 2022 portant règles particulières de procédure suivies devant la Cour des comptes ;
- la Loi n°2015-07 du 20 mars 2015 portant code de l'information et de la communication
- du Décret n°2015-035 du 29 janvier 2015 portant code de transparence dans la gestion des finances publiques en République du Bénin.

L'accès à l'information publique est un droit de l'homme reconnu par la Constitution béninoise en son article 8 et la Charte Africaine des Droits de l'Homme et des Peuples en application (article 9).

En application de la Directive portant Code de transparence des finances publiques dans les pays de l'UEMOA, le Bénin a adopté le Décret n°2015-035 du 29 janvier 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin qui dispose :

- Article 2 : « Les contribuables et les usagers des services publics sont clairement, régulièrement et complètement informés de tout ce qui concerne la gouvernance et la gestion des fonds publics. Ils sont mis dans les conditions d'exercer, dans le débat public, leur droit de regard sur les finances de toutes les administrations publiques ».
- Article 9 : « Les contrats entre l'administration publique et les entreprises, publiques ou privées, notamment les entreprises d'exploitation de ressources naturelles et les entreprises exploitations des concessions de service public, sont clairs et rendus publics. Ces principes valent tant pour la procédure d'attribution du contrat que pour son contenu ».
- Article 44 : « La publication, dans les délais requis, d'informations sur les finances publiques est une obligation légale de l'administration publique ».

Ces dispositions ont été renforcées par la Loi n°2015-07 du 20 mars 2015 portant code de l'information et de la communication qui dispose que :

- Article 7 : « Toute personne a droit à l'information...L'Etat s'oblige, à travers ses différentes structures et institutions, à garantir à toute personne, l'accès aux sources d'informations notamment publiques ».
- Article 70 : « Tout citoyen a le droit d'accéder aux documents ou aux renseignements détenus par un organisme public ou par ses agents dans l'exercice de leurs fonctions ».

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les textes juridiques indiqués par le chercheur situent bien les rôles et responsabilités en matière de budget ouvert au Bénin par chaque acteur du processus budgétaire.

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/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf>

Comment:

Il est annexé au projet de loi de finances, le Tableau A annexe du projet de loi de finances 2023
Les dépenses par ministère, Institution de l'Etat, par agence ou structure sous tutelle sont détaillées et présentées dans des fichiers et mises en ligne.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En annexe au projet de loi de finances, gestion 2023, il est produit et publié le tableau consolidé par unité administrative intitulée "Tableau A annexe du projet de loi de finances 2023". Par ailleurs, par ministère, Institution de l'Etat, par agence ou structure sous tutelle des présentations détaillées des dépenses sont réalisées et mises en ligne. Il y a également le tableau matriciel croisé sur les classifications administrative, économique et programmatique. (Autres annexes au PLF 2023, feuille 6-10) Voir aussi tableau matriciel croisé pluriannuel classification administrative et économique. Tableau A annexe du projet de loi de finances 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf> Présentations détaillées des dépenses (A titre d'exemple, le Ministre du Cadre de Vie et du Développement Durable (MCVDD)) <https://budgetbenin.bj/wp-content/uploads/2022/10/027-MCVDD.pdf> Tableau matriciel croisé pluriannuel classification administrative et économique <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Admin-eco.pdf> <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2Ftableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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/2022/10/TMC-Fonc-Eco.pdf>
et
<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Admin.pdf>

Comment:

Voir les Tableaux matriciels croisés des classifications fonctionnelle et économique et administrative du Projet de Loi de finances pour la gestion 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les dépenses du projet de budget de l'Etat, gestion 2023 sont présentées par classification fonctionnelle. Voir également tableau matriciel croisé pluriannuel classification fonctionnelle et économique (feuille 2). Tableau matriciel croisé des classifications fonctionnelle et économique du Projet de Loi de finances pour la gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Admin.pdf> Tableau matriciel croisé pluriannuel classification fonctionnelle et économique <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf>

Comment:

Les fonctions présentées sont conformes aux normes définies par le FMI dans son manuel de statistique des finances publiques

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les fonctions présentées sont conformes à celles définies dans le manuel de statistiques des finances publiques du FMI (pages 37 à 39). 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=2ahUKEwjyLyG8cffAhUOVhoKHZHIDR0QFjAAegQIChAC&url=https%3A%2F%2Fwww.imf.org%2Fexternal%2Fpubs%2Fft%2Fgfs%2Fmanual%2Fpdf%2F2014companion%2FFrenchGFSM.pdf&usg=AOvVaw3d-oLnVESW_fzSDFQQB3_g Pour preuve, voir Autres annexes au PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf>

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 2023
<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Admin-eco.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-B-Annexe-PLF-2023.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf>

Comment:

Les dépenses sont présentées par classification économique dans plusieurs annexes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les dépenses sont présentées par classification économique. Les différentes sources de vérification sont - Voir autres annexes au projet de loi de finances, gestion 2023 ; - Rapport Economique et Financier 2023 (page 57) ; - Voir tableau matriciel croisé pluriannuel classification administrative et économique. Annexes au Projet de loi de finances, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Admin-eco.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-B-Annexe-PLF-2023.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-A-Annexe-PLF-2023.pdf> Tableau matriciel croisé pluriannuel classification administrative et économique <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK> Rapport Economique et Financier, page 57 <https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-Economique-et-Financier.pdf>

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:

Les natures économiques présentées sont conformes à celles définies dans la loi 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

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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/JEMOA portant lois de finances. Elles se réfèrent aussi au manuel de statistiques des finances publiques du FMI (pages 16 à 23). 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?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&usq=A0vVaw3d-oLnVESW_fzSDFQB3_g Autres annexes au PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Admin-eco.pdf>

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 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, 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:

Annexes au PLF 2023

<https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-B-Annexe-PLF-2023.pdf>

Comment:

Les annexes au PLF 2023 montrent les dépenses par programme budgétaire, de même que les documents de programmation pluriannuelle des ministères et autre

Il y a aussi ces éléments dans les DPPD et PAP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les annexes au PLF 2023 renseignent à suffisance sur les crédits par programme budgétaire (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). Voir également tableau matriciel croisé pluriannuel classification administrative, programmatique et économique. Annexes au PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Tableau-B-Annexe-PLF-2023.pdf> DPPD 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf> PAP 2021-2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/PAP-MS-2023-PLF.pdf> Tableau matriciel croisé pluriannuel classification administrative, programmatique et économique <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

Tableau matriciel croisé sur les classifications administrative, économique et programmatique

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de->

Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK

<https://budgetbenin.bj/wp-content/uploads/2022/10/TMC-Fonc-Eco.pdf>

DPBEP 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Plusieurs documents en annexe au PLF 2023 renseignent sur les classifications pluriannuelles. Il s'agit de : - Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique. - Pour la classification économique : voir DPBEP 2023-2025, Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA) (Page 71) Tableau matriciel croisé sur les classifications administrative, économique et programmatique <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>
<https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> DPBEP 2023-2025
<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

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:

Administrative classification

Economic classification

Functional classification

Source:

Tableau matriciel croisé sur les classifications administrative, économique et programmatique

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

<https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx>

DPPD 2023-2025 (Ministère de l'Eau et des Mines)

Voir la section 2.1.5. Répartition triennale des dépenses (en FCFA)

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MEM-2023-2025-PLF.pdf>

Loi organique relative aux lois de finances en République

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les différentes classifications sont produites et publiées suivant les liens susmentionnés par le chercheur.

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 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 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:

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

Source:

Tableau matriciel croisé sur les classifications administrative, économique et programmatique

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

Comment:

Des estimations pluriannuelles de dépenses pour les programmes sont disponibles pour tous les ministères. C'est aussi ce que retracent les DPPD 2023-2025.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des estimations pluriannuelles pour les programmes représentant toutes les dépenses sont présentées. - Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique. - Voir DPPD 2023-2025. Par exemple, voir le point « 2.1.5. Répartition triennale des dépenses (en FCFA) des Dépenses du Ministère de l'Eau et des Mines (Page 34) Par ailleurs, pour ce qui est de certaines entités n'ayant pas de DPPD, comme l'Assemblée nationale, la Cour constitutionnelle et la Cour des Comptes, elles disposent des dotations telles que précisées par la loi n°2013-14 du 27 septembre 2013 portant loi organique relative aux lois de finances en République du Bénin (Cf. Articles 1er, 14 et 17). L'élaboration des DPPD et PAP ne l'est donc pas applicable. Tableau matriciel croisé sur les classifications administrative, économique et programmatique <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK> <https://budgetbenin.bj/wp-content/uploads/2020/12/Classification-fonctionnelle-Economique-2018-2023.xlsx> DPPD 2023-2025 (Ministère de l'Eau et des Mines) Voir la section 2.1.5. Répartition triennale des dépenses (en FCFA) <https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MEM-2023-2025-PLF.pdf> Loi organique relative aux lois de finances en République <https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>

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/2022/10/Recettes-PLF-2023.pdf>

Comment:

Les prévisions détaillées de recettes budgétaires par régie financières (Douanes, Impôts) et Trésor) sont disponibles chaque année. Les sources des recettes fiscales sont clairement identifiées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les prévisions détaillées de recettes budgétaires par régie (douanes, impôts et trésor) sont élaborées et publiées chaque année. Par ailleurs, le Plan prévisionnel de trésorerie de l'Etat du PLF 2023 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (de la page 11 à la page 16) Voir les présentations détaillées des prévisions de recettes par régies De même, les réalisations et projections de recettes détaillées des différentes administrations financières justifient Présentation détaillée des prévisions de recettes par régie <https://budgetbenin.bj/wp-content/uploads/2022/10/Recettes-PLF-2023.pdf> Rapport de présentation du projet de loi de finances, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> Plan prévisionnel de trésorerie de l'Etat du PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Plan-de-Tresorerie-Previsionnel.pdf> Réalisations et projections de recettes détaillées des différentes administrations financières <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf>

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:

Présentation détaillée des prévisions de recettes par régie
<https://budgetbenin.bj/wp-content/uploads/2022/10/Recettes-PLF-2023.pdf>
Plan prévisionnel de trésorerie de l'Etat du PLF 2023
<https://budgetbenin.bj/wp-content/uploads/2022/10/Plan-de-Tresorerie-Previsionnel.pdf>

Comment:

Les sources individuelles de recettes non fiscales. Le Plan prévisionnel de trésorerie de l'Etat, gestion 2023 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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 2023 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (pages 11 à 16) Réalisations et projections de recettes détaillées des différentes administrations financières <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf> Présentation détaillée des prévisions de recettes par régie <https://budgetbenin.bj/wp-content/uploads/2022/10/Recettes-PLF-2023.pdf> Rapport de présentation du projet de loi de finances, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> Plan prévisionnel de trésorerie de l'Etat du PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Plan-de-Tresorerie-Previsionnel.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf>

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations pluriannuelles des revenus sont présentées par catégorie. - Voir les réalisations et projections de recettes détaillées des différentes administrations financières. - Voir Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA) du DPBEP 2023-2025 (Page 79) - Voir également annexe du DPBEP 2023-2025 (TOFE : Recettes et dépenses 2023-2025, Page 34) Réalisations et projections de recettes détaillées des différentes administrations financières 2020-2025 <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf> DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> Annexe DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP->

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:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf>

Voir pages 5-9

Comment:

les estimations pluriannuelles pour les différentes sources de revenus sont présentées

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations pluriannuelles pour les différentes sources de revenus sont présentées. Voir les réalisations et projections de recettes détaillées des différentes administrations financières et autres (Douanes, Trésor, Impôts, Agence nationale du Domaine et du Foncier, etc.) Réalisations et projections de recettes détaillées des différentes administrations financières 2020-2025 <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes.pdf>

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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire budget year.

Answer:

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

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Comment:

Toutes les trois estimations relatives aux emprunts et à la dette du gouvernement sont présentées.

Pour l'année 2023, le montant des nouveaux emprunts (ressources de trésorerie) sont estimées à 1 193 237 millions de francs CFA. (Rapport de présentation du Projet de loi de finances 2023, page 57)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, toutes les trois estimations relatives aux emprunts et à la dette du gouvernement sont présentées. Pour l'année 2023, le montant des nouveaux emprunts (ressources de trésorerie) sont estimées à 1 193 237 millions de francs CFA. (Rapport de présentation du Projet de loi de finances 2023, page 57) Voir Etat de l'encours et des échéances du service de la dette de l'Etat - S'agissant de l'encours de la dette, il s'afficherait à 6 074,993 milliards de FCFA, soit 52,06% du PIB en 2023. (Page 3) - Quant aux intérêts de la dette publique, ils sont évalués à 177 200 millions de FCFA en 2023. (Page 3). Rapport de présentation du Projet de loi de finances, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> Etat de l'encours et des échéances du service de la dette de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf> Stratégie d'endettement de l'Etat, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

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 interest payments on outstanding debt for the budget year

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

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

Comment:

Les besoins de l'Etat en 2023 seraient couverts en partie par des tirages sur prêts projets pour 426,19 milliards de FCFA soit 3,65% du PIB et l'émission de bons et obligations du Trésor pour 617,55 milliards de FCFA, soit 5,29% du PIB.

Tableau N°1: Indicateurs du portefeuille de la dette publique au 31 décembre 2021 et projetée à fin 2022 et 2023

Figure N°1 : Décomposition de l'encours de la dette extérieure par catégorie de créancier et par devise

Figure N°2 : Décomposition de l'encours de la dette intérieure par instrument au 31 décembre 2022

Figure N°3 : Profil de remboursement du portefeuille de la dette publique projetée à fin décembre 2022 (en millions de FCFA)

III-1- CALENDRIER PREVISIONNEL DE REMBOURSEMENTS DE LA DETTE INTERIEURE (BONS ET OBLIGATIONS DU TRESOR) AU TITRE DE DE L'ANNEE 2023 DANS LE DOCUMENT DE L'ENCOURS DE LA DETTE

III-2- SERVICE PREVISIONNEL 2023 DE LA DETTE PUBLIQUE EXTERIEURE APRES IADM (SYNTHESE)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les informations au-delà des éléments de base relatives à la composition de l'encours total de la dette sont documentées et publiées. Voir la section INDICATEURS DE COÛTS ET RISQUES DU PORTEFEUILLE DE LA DETTE EXISTANTE A FIN DECEMBRE 2021 ET PROJETEE A FIN 2022 et 2023 de la stratégie d'endettement de l'Etat 2023, tableau 1 et la narration (Pages 3-10) et tableau 2. (Page 19) Voir également III- calendrier prévisionnel de remboursements de la dette intérieure (bons et obligations du trésor) au titre de l'année 2023 de l'état de l'encours et des échéances de la dette de l'Etat. (Pages 4 à 6) Stratégie d'endettement de l'Etat, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf> Etat de l'encours et des échéances du service de la dette de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

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:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Comment:

Stratégie annuelle d'endettement de l'état :

si la dette est intérieure ou extérieure :

Tableau N°2 : Décomposition du plafond d'endettement extérieur de 2023 - page 12

Tableau N°3 : Répartition du plafond d'endettement en monnaie locale - page 12

profil d'échéance de la dette :

Tableau N°4 : Plan de financement pour 2023 - page 13

Les taux d'intérêt pour l'exercice 2023 ne sont pas présentés ; cependant, des informations supplémentaires au-delà des éléments de base (telles qu'une répartition concessionnelle/semi-concessionnelle/non concessionnelle de la dette extérieure) sont fournies dans le Tableau N°2 ci-dessus. La réponse "b" s'applique.

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 debt outstanding.

Comments: Oui, les informations au-delà des éléments de base relatives à la composition de l'encours total de la dette sont documentées et publiées. Voir la section INDICATEURS DE COÛTS ET RISQUES DU PORTEFEUILLE DE LA DETTE EXISTANTE A FIN DECEMBRE 2021 ET PROJETEE A FIN 2022 et 2023 de la stratégie d'endettement de l'Etat 2023, tableau 1 et la narration (Pages 3-10) et tableau 2. (Page 19) Particulièrement à la page 12, la dernière colonne des tableaux présentés sur la dette extérieure et la dette intérieure renseigne sur les taux d'intérêts indicatifs. Par ailleurs, des informations additionnelles sont données dans le titre III- calendrier prévisionnel de remboursements de la dette intérieure (bons et obligations du trésor) au titre de l'année 2023 de l'état de l'encours et des échéances de la dette de l'Etat. (Pages 4 à 6) Stratégie d'endettement de l'Etat, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf> Etat de l'encours et des échéances du service de la dette de l'Etat 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Les citations originales fournies par le chercheur concernent les nouveaux emprunts pour l'exercice 2023 (à la page 12, il est mentionné "Le plafond d'endettement public (montant total des nouveaux engagements de l'Etat vis-à-vis des bailleurs de fonds)", plutôt que l'encours total de la dette. Des informations de base sur l'encours total de la dette pour l'exercice 2023 peuvent être trouvées aux points suivants : Stratégie annuelle d'endettement de l'état : si la dette est intérieure ou extérieure : Tableau N°1: Indicateurs du portefeuille de la dette publique au 31 décembre 2021 et projetée à fin 2022 et 2023 - page 6 du PDF Taux d'intérêt moyen pondéré : Tableau N°1: Indicateurs du portefeuille de la dette publique au 31 décembre 2021 et projetée à fin 2022 et 2023 - page 6 du PDF ETAT DE L'ENCOURS ET DES ECHEANCES DU SERVICE DE LA DETTE DE L'ETAT profil d'échéance de la dette *intérieure* pour 2023 : pages 4-5 Bien qu'il existe des informations au-delà des éléments de base fournis, étant donné qu'il n'existe qu'un profil d'échéance pour la dette intérieure et qu'un seul taux d'intérêt global moyen est fourni pour l'encours total de la dette de l'exercice 2023, la réponse actuelle de « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués.

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:

Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

Comment:

Stratégie annuelle d'endettement de l'état :

si la dette est intérieure ou extérieure :

Tableau N°2 : Décomposition du plafond d'endettement extérieur de 2023 - page 12

Tableau N°3 : Répartition du plafond d'endettement en monnaie locale - page 12

profil d'échéance de la dette :

Tableau N°4 : Plan de financement pour 2023 - page 13

Les taux d'intérêt pour l'exercice 2023 ne sont pas présentés ; cependant, des informations supplémentaires au-delà des éléments de base (telles qu'une répartition concessionnelle/semi-concessionnelle/non concessionnelle de la dette extérieure) sont fournies dans le Tableau N°2 ci-dessus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Oui, toutes les informations sur le profil d'échéance de la dette, la dette publique extérieure et intérieure et des informations au-delà des informations de base sont présentées dans le projet de loi de finances à travers la stratégie d'endettement de l'Etat.

Comments: En plus des informations sur le profil de remboursement de la dette, de la dette publique existante et sa composition, la répartition concessionnelle/semi concessionnelle/non concessionnelle de la dette extérieure, des données supplémentaires sont présentées dans la dernière colonne des tableaux de la page 12 de la stratégie d'endettement de l'Etat sur les taux d'intérêts indicatifs. La réponse b proposée par chercheur est donc revue à "a"

IBP Comment

Veillez voir le commentaire "IBP STAFF" à Q14. La réponse d'origine est révisée de "Maturity profile of the debt, Whether the debt is domestic or external, Information beyond the core elements (please specify)" à "Whether the debt is domestic or external, Information beyond the core elements (please specify)."

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

Comment:

Les informations sont présentées et discutées dans le Tableau 25 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique sur la période 2022-2025 (scénario de référence), page 64 du DPBEP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des informations allant au-delà des éléments essentiels sont bien présentées pour les prévisions macroéconomiques. Voir le tableau 25 du DPBEP 2023-2025. <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

Comment:

Les informations sont présentées et discutées dans le Tableau 25 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique sur la période 2022-2025 (scénario de référence), page 64 du DPBEP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les différentes données sur les hypothèses sont reprises et détaillées scenario par scenario dans l'annexe du DPBEP 2023-2025 (page 33 à 61) <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf>

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> - page 64 section II.1.3 Incertitudes.

<https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-Economique-et-Financier.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Document-danalyse-des-risques-budgetaires.pdf> - voir "2.3.1.3 Impacts de la baisse des cours du coton" à la page 25, "2.3.2.3 Impacts de la hausse des cours du pétrole" à la page 28, "2.4.3 Impacts macroéconomiques de la fermeture des frontières" à la page 31, "4.2.2.2 Risque de taux d'intérêt" à la page 55

Comment:

L'impact des différentes hypothèses concernant les taux d'intérêt est affiché, mais pas celui des différentes hypothèses concernant l'inflation et la croissance du PIB réel. La réponse "c" s'applique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: Les informations montrant l'impact des différentes hypothèses macroéconomiques documentées dans plusieurs documents budgétaires, dont principalement le Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) 2023-2025 et son annexe. En effet, les options budgétaires et macroéconomiques font objet de discussions lors du débat d'orientation budgétaire et présentation au profit des acteurs de la société civile où ces dernières sont discutées et amendées avec une appréciation de leur impact budgétaire à travers trois (03) scénarii à savoir : scénario de référence, scénario optimiste et scénario pessimiste. Les pages 64 et 65 du DPBEP présentent et décrivent les scénarii en instant à travers le tableau 25 sur les variations en termes d'impact budgétaire des hypothèses. Par ailleurs, l'annexe du DPBEP présente à travers le titre "Cahier Statistique", pour chaque scénario, les impacts budgétaires sur les recettes et les dépenses sur une période pluriannuelle 2010-2025 - Scénario de référence : pages 33 à 42 - Scénario optimiste : pages 43 à 52 - Scénario pessimiste : pages 53 à 61 Aussi, des éléments sur la sensibilité des hypothèses macroéconomiques face à l'environnement des risques sont-ils également documentés dans le DPBEP : page 64 section II.1.3 Incertitudes. D'autres informations sont détaillées dans le document intitulé Analyse des risques budgétaires, document annexe au PLF gestion 2023. Enfin, le Rapport de présentation du PLF 2023 renseigne sur l'impact des mesures fiscales sur les recettes budgétaires (2.3.1. Les recettes de l'Etat, page 46) DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> Annexe DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf> Analyse des risques budgétaires, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Document-danalyse-des-risques-budgetaires.pdf> Rapport de présentation du PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

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 of the impact of the new policies, 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:

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

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> (voir pages 34-37)

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Moyen-des-politiques-publiques-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-sur-le-programme-de-developpement.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Note-dorientation-strategique-PIP-2023-2025.pdf>

Comment:

PROJET DE LOI DE FINANCES POUR LA GESTION GESTION 2023
MOYENS DES POLITIQUES PUBLIQUES PAR MINISTERE

La Section « 2. Principaux points d'ancrage de la politique économique et sociale du Gouvernement » du rapport de présentation du PLF 2023 présente et discute de toutes les nouvelles propositions de politiques publiques avec un accent particulier sur leurs incidences financières sur le budget de l'Etat (Pages 20-42)

Aussi, une évaluation des réformes à court terme dans les secteurs prioritaires pour la consolidation et le renforcement des initiatives en faveur des couches vulnérables est-elle présentée. (Voir page 49 du même rapport).

En additionnel, le document intitulé moyens de politiques publiques par ministère du PLF 2023 expose les politiques publiques mises en œuvres/en vue et les dépenses y afférentes par programme budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des estimations montrant l'impact de toutes les nouvelles propositions de politique sur les dépenses sont présentées, ainsi qu'une discussion narrative. Les différentes références citées par le chercheur constitue une illustration parfaite.

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 of the impact of the new policies, 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:

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

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Note-sur-limpact-des-mesures-sur-les-recettes.pdf>

Comment:

Voir la note sur l'impact des nouvelles propositions de politiques sur les recettes

Voir également dans le Rapport d'évaluation des dépenses fiscales, gestion 2023 (Voir Pages 75-76).

Le rapport de présentation du PLF 2023 montre également l'impact de certaines de nouvelles propositions de politique sur les recettes budgétaires accompagné de discussions narratives (Page 46).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des estimations de certaines mesures en termes de recettes budgétaires sont présentées. Les liens d'accès aux différents documents sont les suivants : Note sur l'impact des nouvelles propositions de politiques sur les recettes <https://budgetbenin.bj/wp-content/uploads/2022/11/Note-sur-l'impact-des-mesures-sur-les-recettes.pdf> Rapport d'évaluation des dépenses fiscales <https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-devaluation-des-depenses-fiscales-2023.pdf> Rapport de présentation du PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

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:

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MCVDD-2023-2025-PLF.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/031-ME.pdf>

Comment:

🔗 Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique

🔗 Au niveau des présentations détaillées, les budgets des ministères et institutions sont présentés de façon détaillée selon la nomenclature budgétaire.

🔗 Voir aussi le Document de Programmation Pluriannuelle des Dépenses 2023-2025 (cas du Ministère de Cadre de Vie et du Développement Durable, page 16).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations de dépenses pour BY-1 sont présentées par les trois classifications de dépenses (par classification administrative, économique et fonctionnelle). Au-delà des deux DPPD présentés par le chercheur, il faut rappeler que l'ensemble des ministères élaborent ces instruments de programmation budgétaire pluriannuelle sur la période 2023-2025. https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

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:


<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>


<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/031-ME.pdf>

Comment:

 Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique

 Au niveau des présentations détaillées, les budgets des ministères et institutions sont présentés de façon détaillée selon la nomenclature budgétaire.

 Voir aussi le Document de Programmation Pluriannuelle des Dépenses 2023-2025 (cas du Ministère de Cadre de Vie et du Développement Durable, page 16).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations de dépenses pour BY-1 sont présentées par classification programmatique.

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK> Au-delà des deux DPPD présentés par le chercheur, il faut rappeler que l'ensemble des ministères élaborent ces instruments de programmation budgétaire pluriannuelle sur la période 2023-2025.

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=207

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

Comment:

Confère le DPBEP 2023-2025, tableau 13 : Equilibre global de la loi de finances, gestion 2022 (Page 37) et le rapport de présentation du projet de loi de finances

A ce niveau, des mises à jour [ou] des estimations révisées dues à des transferts de fonds par l'exécutif, comme le permet la loi organique n°2013-14 du 27 septembre 2013, sont réalisées et présentées en tenant compte de la révision des hypothèses concernant la situation macroéconomique et d'autres facteurs pertinents pour le reste de l'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations de dépenses pour BY-1 ont été mises à jour par rapport aux niveaux adoptés à l'origine. Le tableau 13 intitulé Equilibre global de la loi de finances, gestion 2022 (Page 37) du DPBEP 2023-2025 expose lesdites informations requises dans le budget de l'exécutif. <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

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:

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

DPPD 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MTFP-2023-2025-PLF.pdf>

Comment:

Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.

🔗 Voir également les DPPD 2023-2025

Par exemple, voir le point « Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2023-2025 des Dépenses du Ministère du Travail et de la Fonction Publique (Pages 29-30)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le tableau matriciel croisé sur les classifications administrative, économique et programmatique sur la période 2020-2025 traite de toutes ces informations sur les dépenses. <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

Comment:

 Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.

 Voir aussi les DPPD 2023-2025

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MTFP-2023-2025-PLF.pdf>

Comment:

[🔗 Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.](#)

[🔗 Voir aussi les DPPD 2023-2025](#)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

a. Two years prior to the budget year (BY-2).

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

DPPD 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MTFP-2023-2025-PLF.pdf>

Comment:

[🔗 Voir DPBEP 2023-2025 \(A partir de la page 21\)](#)

[🔗 Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.](#)

[🔗 Voir également les DPPD 2023-2025 de tous les ministères](#)

Par exemple, voir le point « Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2023-2025 des Dépenses du Ministère du Travail et de la Fonction Publique (Page 29-30)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F10%2FTableau-de-Classifications-croisees-pluriannuelles-Vdf.xlsx&wdOrigin=BROWSELINK>

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:

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

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

Comment:

🔗 Dans l'annexe du DPBEP 2023-2025, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2010 à 2025 (page 34)

🔗 Les pages 2-3 de la Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, Tableau synoptique d'évolution des recettes budgétaires sur la période 2020-2025 (en milliards de FCFA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025 <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Recettes-PLF-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

Comment:

Voir la Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025

Les recettes pour les différentes régions que sont : DGI, DGD, FNBR, DGTCP et ANDF pour le budget 2023 présentent les estimations de 2022 en

détails comme référence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le document de Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, nouvelle annexe au projet de loi de finances 2023 fournit les données de BY-1, soit de l'année 2022 pour ce qui est de l'ensemble des recettes budgétaires de l'Etat
<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

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-2023-2025.pdf (budgetbenin.bj)

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations de recettes pour BY-1 (année 2022) ont été mises à jour par rapport aux niveaux promulgués à l'origine. En effet, le document de Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, nouvelle annexe au projet de loi de finances 2023 fournit les estimations mises à jour de BY-1, soit de l'année 2022 pour ce qui est de l'ensemble des recettes budgétaires de l'Etat
<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf> il en est de même pour le DPBEP 2023-2025, tableau 13 : Equilibre global de la loi de finances, gestion 2022 (Page 37) <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf>

Comment:

Voir les réalisations et projections de recettes détaillées des différentes administrations financières et autres (Douanes, Trésor, Impôts, Agence Nationale du Domaine et du Foncier, etc.)

Dans l'annexe du DPBEP 2023-2025, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2010 à 2025 (page 37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les estimations de recettes pour BY-2 (année 2021) et les années précédentes sont présentées par catégorie. En effet, le document de Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, nouvelle annexe au projet de loi de finances 2023 fournit les estimations mises à jour de BY-2, soit de l'année 2021 pour ce qui est de l'ensemble des recettes budgétaires de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf> il en est de même pour l'annexe du DPBEP 2023-2025, tableau intitulé : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2010 à 2025 (page 37) <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf>

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:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf> - *Pages 6 à 10*

Comment:

Voir "2. Présentation détaillée des prévisions de recettes budgétaires par nature économique sur la période 2022-2025"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les sources de recettes individuelles pour la comptabilisation de toutes les recettes sont présentées pour BY-2 et les années précédentes. En effet, le document de Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, nouvelle annexe au projet de loi de finances 2023 fournit la présentation détaillée des sources individuelles de recettes pour BY-2, soit de l'année 2021 et les années antérieures pour ce qui est de l'ensemble des recettes budgétaires de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf>

Comment:

🔗 Dans l'annexe du DPBEP 2023-2025, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2010 à 2025 (page 37)

🔗 Voir les réalisations et la programmation pluriannuelle des recettes budgétaires sur la période 2020-2025.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'année la plus récente présentée pour laquelle toutes les recettes reflètent les résultats réels est 2021 En effet, le document de Programmation pluriannuelle des recettes budgétaires sur la période 2020-2025, nouvelle annexe au projet de loi de finances 2023 fournit les résultats réels pour l'année 2021 pour ce qui est de l'ensemble des recettes budgétaires de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/11/Presentation-pluriannuelle-des-recettes-2020-2025.pdf> Il en est de même pour l'annexe du DPBEP 2023-2025, tableau intitulé : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2010 à 2025 (page 37) <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexes-DPBEP-2023-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Comment:

🔗 La page 3 de la stratégie d'endettement de l'Etat pour le projet de budget 2023 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 2021 et au 31 décembre 2022. Une discussion narrative sur les informations liées à l'encours de la dette publique à fin décembre 2022 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 des échéances de la dette de l'Etat (pages 2 et 3).

🔗 Quant aux montants des nouveaux emprunts, consulter la page 3 du document précédent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, les informations allant au-delà des éléments de base sont fournies sur la dette publique, y compris sa composition, les nouveaux engagements financiers de l'Etat, les caractéristiques du portefeuille et en particulier les taux d'intérêts de la dette pour BY-1 (année 2022) En effet, le tableau n°1 : Indicateurs du portefeuille de la dette publique au 31 décembre 2021 et projetée à fin 2022 et 2023 renseigne sur les taux d'intérêt par composante de la dette publique. Stratégie d'endettement de l'Etat, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

<https://www.caa.bj/dette-publique/rapport-de-gestion-de-la-dette/rapport-sur-la-gestion-de-la-dette-publique-2021/>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf>

Comment:

🔗 Voir la stratégie d'endettement de l'Etat (page 1-3)

🔗 Voir rapport sur la gestion de la dette 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les données en termes de résultats réels sur la dette publique portent sur l'année budgétaire BY-2, soit l'année 2021. Elles sont présentées dans les documents citées par le chercheur aux pages : - Pages 1, 2 et 3 pour la stratégie d'endettement de l'Etat, gestion 2023 ; - Page 3 de l'Etat de l'encours et des échéanciers de la dette publique, gestion 2023 ; - Page 30-35 du DPBEP 2023-2025, et particulièrement les tableaux n°11 et 12. Etat de l'encours et des échéances du service de la dette de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/10/Etat-de-lencours-et-des-echeances-du-service-de-la-dette-de-lEtat-2023.pdf> Stratégie d'endettement de l'Etat, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf> DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Comptes-Speciaux-du-Tresor.pdf>

Comment:

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 les comptes spéciaux du Trésor (Pages 2-8)

Peer Reviewer

Opinion: Agree

Comments: Il y également le Fonds National des Retraites

Government Reviewer

Opinion: Agree

Comments: 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. Les fonds extra budgétaires sont constitués des comptes spéciaux évoqués précédemment par le chercheur. Les pages 2 à 8 du document intitulé comptes spéciaux du Trésor renseignent sur l'ensemble des éléments. <https://budgetbenin.bj/wp-content/uploads/2022/10/Comptes-Speciaux-du-Tresor.pdf>

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, including both revenues and expenditures, 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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

Comment:

Toutes les recettes et les dépenses répondent au principe d'unité de caisse : rapport de présentation du PLF 2023 (pages 47, 51-52) Par ailleurs, des discussions narratives sont apportées sur les recettes et dépenses consolidées de la page 46 à 52.

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/loi-n-2022-25-du-11-novembre-2022-portant-loi-de-finances-rectificatives-pour-la-gestion-2022/>

Government Reviewer

Opinion: Agree

Comments: En additionnel, l'ensemble des recettes et des dépenses de l'Etat sont traitées dans le projet de loi de finances, gestion 2023 aux pages 12, 13 et 16. <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-sur-les-finances-locales.pdf>

Comment:

La note analytique sur les finances locales 2023 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 2023, les ressources FADeC sont évaluées à 66,884 milliards de FCFA (page 19) et réparti en FADeC affecté et non affecté assorti de discussion narrative.

Voir pages IX, C. Perspectives des finances locales pour 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, des estimations de tous les transferts intergouvernementaux sont présentées, accompagnées d'une discussion narrative (pages 19 et IX) du document budgétaire intitulé Note analytique sur les finances locales, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-sur-les-finances-locales.pdf>

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 budget 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:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Classification géographique des dépenses (par région)

<https://budgetbenin.bj/wp-content/uploads/2022/11/Classification-geographique-des-depenses-2023-budgetisation-Par-Departement.pdf>
(cependant, uniquement pour la période du 1er janvier au 31 août 2022, pas pour l'exercice 2023)

Rapport sur le genre

<https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-sensibles-au-genre-2023.pdf>

Actions à sensibilité sociale

<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-Mesures-Sociales-Globales.pdf>

Plaquette sur les actions phares du secteur de l'éducation

<https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-Education-2023.pdf>

Plaquette sur enfance

https://budgetbenin.bj/wp-content/uploads/2022/11/Plaquette-sensible-a-lenfance-V1_1-1.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.

Conférence

- Rapport sur le genre ;
- Classification géographique des dépenses ;
- Actions à sensibilité sociale (A titre illustratif, pages 24-26)
- Plaquette sur les actions phares du secteur de l'éducation
- Plaquette sur enfance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La documentation budgétaire pour 2023, outre les plaquettes spécifiques susmentionnées, fournit également une présentation du budget de l'Etat par département dénommée "Spatialisation du budget de l'Etat, gestion 2023" et qui est publié via le lien ci-après : https://budgetbenin.bj/wp-content/uploads/2022/12/Spatialisation-sur-le-budget-de-l-etat-Gestion-2023-Version-4_2.pdf

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:

Impacts of budget policies by gender
Impacts of budget policies by age
Impacts of budget policies by income

Source:

Classification géographique des dépenses (par région)
<https://budgetbenin.bj/wp-content/uploads/2022/11/Classification-geographique-des-depenses-2023-budgetisation-Par-Departement.pdf>
(cependant, uniquement pour la période du 1er janvier au 31 août 2022, pas pour l'exercice 2023)

Rapport sur le genre

<https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-sensibles-au-genre-2023.pdf>

Actions à sensibilité sociale

<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-Mesures-Sociales-Globales.pdf>

Plaquette sur les actions phares du secteur de l'éducation

<https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-Education-2023.pdf>

Plaquette sur enfance

https://budgetbenin.bj/wp-content/uploads/2022/11/Plaquette-sensible-a-lenfance-V1_1-1.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

- Rapport sur le genre ;
- Classification géographique des dépenses ;
- Actions à sensibilité sociale (A titre illustratif, pages 24-26)
- Plaquette sur les actions phares du secteur de l'éducation
- Plaquette sur enfance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En plus des trois (03) types de présentation des dépenses cités par le chercheur, il faut souligner : - la classification géographique qui constitue la répartition par région des dépenses du budget l'Etat, gestion 2023 - les plaquettes sur mesures sociales, enfance, éducation, etc. rendent compte des autres types de présentation des dépenses 2023. Classification géographique des dépenses (par région) <https://budgetbenin.bj/wp-content/uploads/2022/11/Classification-geographique-des-depenses-2023-budgetisation-Par-Departement.pdf> Actions à sensibilité sociale <https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-Mesures-Sociales-Globales.pdf> Plaquette sur les actions phares du secteur de l'éducation <https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-Education-2023.pdf> Plaquette sur enfance https://budgetbenin.bj/wp-content/uploads/2022/11/Plaquette-sensible-a-lenfance-V1_1-1.pdf

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:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Note analytique sur les Etablissements Publics à caractère Administratif
<https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-EPA.pdf>

Comment:

Oui, les estimations de tous les transferts aux sociétés publiques sont présentées, accompagnées d'une discussion narrative.

🔗 Voir tableau 3 à la page 12 : Evolution des concours financiers de l'Etat aux EPA de 2019 à 2021 ;

🔗 Voir également tableau 8, page 24 : Evolution des produits et charges des EPA de 2023-2025.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: La documentation budgétaire en annexe au projet de loi de finances, gestion 2023 renseigne sur les transferts/affectations en direction des entreprises publiques. Pour l'exercice 2023, le portefeuille des entreprises publiques est caractérisé par 28 sociétés d'Etat et 129 offices, soit 152 établissements. Les sections intitulées I.2.3.1 Situation financière des entreprises publiques sur la période 2019-2022 (pages 42 à 44) et II.2.2.1 Perspectives financières des entreprises publiques sur la période 2023-2025 (pages 75 à 77) fournissent des informations discutées sur les subventions d'exploitation reçues par les offices et les subventions d'investissement allouées aux sociétés d'Etat. <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> Par ailleurs, lesdites informations sont complétées dans la Note analytique sur les Etablissements Publics à caractère Administratif. <https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-EPA.pdf>

Researcher Response

J'ai revu les documents sur lesquels l'examinateur du Gouvernement se fonde, à savoir : DPBEP <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> Note analytique sur les Etablissements Publics à caractère Administratif. Annexe 4 DPBEP <https://budgetbenin.bj/wp-content/uploads/2023/05/Annexes-DPBEP-2024-2026.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-EPA.pdf> Ces documents ne répondent pas à toutes les exigences de la question 37. En conséquence, je vous prie de maintenir la Note "c".

IBP Comment

Le commentaire de l'examinateur gouvernemental est bien noté. Les pages 75 à 77 du DPBEP n'aborder que brièvement les entreprises publiques dans leur ensemble, tandis que la Note analytique sur les Etablissements Publics à caractère Administratif (EPA) ne fournit de même que des informations générales sur la période 2023-2025 aux pages 23 et 24 (le reste du document fait référence aux exercices précédents). Conformément à la « Response to Review » du chercheur, la réponse existante de « c » est maintenue.

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:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Comments: Oui, des informations allant au-delà des éléments essentiels sont présentées pour toutes les activités quasi fiscales.

<https://budgetbenin.bj/wp-content/uploads/2022/11/Note-recouvrement-Impots.pdf>

Researcher Response

Non je ne suis pas d'accord avec l'examineur parce que le document présenté par l'examineur ne correspond aux lignes directrices de la question 38

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Comme le note le chercheur dans sa « Response to Review », le document « NOTE SUR LE RECOUVREMENT DES IMPOTS ET COTISATIONS AU PROFIT DES COLLECTIVITES LOCALES, DE LA CCIB ET DE LA CNSS : RECETTES QUASI FISCALES » ne contient pas les informations sur l'exercice 2023 requises pour Q38. La réponse existante de "d" est conservée.

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 listing 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: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Comments: Oui, dans la documentation budgétaire, l'Etat prévoit les prises de participations dans les sociétés d'Etat et dans les institutions financières. Ces différentes opérations sont prévues dans la rubrique investissement en portefeuille du plan prévisionnel de trésorerie mensualisé du budgétaire de l'Etat. Pour le détail, la note analytique sur les EPA fournit les informations sur la part de l'Etat dans les sociétés. En ce qui concerne, les institutions financières, une dotation globale est prévue et fait l'objet d'arbitrage en gestion au regard des conditions du marché. Pour l'année 2023, elles sont évaluées à 7 000 millions FCFA en 2023 dans le plan prévisionnel, page 19. <https://budgetbenin.bj/wp-content/uploads/2022/10/Plan-de-Trésorerie-Previsionnel.pdf> Note analytique sur les Etablissements Publics à caractère Administratif (EPA) <https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-EPA.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Comment:

A la page 17 du projet de loi de finances pour la gestion 2023, les instances de paiement sont présentées et évalués à 10 milliards de FCFA en 2023 comme en 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

Comments: Le projet de loi de finances pour la gestion 2023, présente à la page 17 les instances de paiement (arriérés de dépenses) qui sont évalués à 10 milliards de FCFA en 2023 comme en 2022. Projet de loi de finances, gestion 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Projet-de-Loi-de-finances-2023.pdf>

Researcher Response

Les informations de la page 17 ne nous permettent pas de savoir si c'est des paiements que le gouvernement devrait faire et qu'il n'a pas fait, quand il devrait le faire

IBP Comment

Le commentaire de l'examineur gouvernemental ainsi que la "Response to Review" du chercheur sont bien notés. Car la ligne "Instances de paiement" de la page 17 du PLF fait référence à des variations d'arriérés, plutôt qu'à l'encours global, ;a 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:

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

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/014-Dot-Garanties.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Comment:

. Il s'agit notamment des dépenses relatives à la couverture des défauts de remboursement ou des appels en garantie intervenus sur compte d'avances, de prêts, d'avals et de garanties.

Par ailleurs, en ce qui concerne l'émission de garantie souveraine, rien n'est prévu au titre de l'année 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Comments: Oui, les informations au-delà des éléments essentiels sont présentées pour les garanties de prêts de l'Etat. En effet, lesdites informations comprennent les dépenses relatives à la couverture des défauts de remboursement ou des appels en garantie intervenus sur compte d'avances, de prêts, d'avals et de garanties. Pour l'année 2023, les opérations sont évaluées à 620 531 549 FCFA contre 655 194 733 FCFA en 2022. <https://budgetbenin.bj/wp-content/uploads/2022/12/014-Dot-Garanties.pdf> Aussi, pour l'exercice budgétaire 2023, des dotations liées aux prestations de vieillesse, de survivants et d'invalidité ainsi que la couverture sanitaire des pensionnés sont-elles évaluées à 106 400 000 000 FCFA. voir page 3 du document via <https://budgetbenin.bj/wp-content/uploads/2022/12/014-FNRB-MEF.pdf> Enfin, pour le programme Assurance pour le renforcement du capital humain (ARCH), un programme incluant l'assurance maladie, l'Etat a mis en place une dotation de 10 911 440 735 FCFA. Voir page 25 de la présentation détaillée du budget du MASM. <https://budgetbenin.bj/wp-content/uploads/2022/10/026-MASM.pdf> Pour finir, en ce qui concerne l'émission de garantie souveraine, rien n'est prévu au titre de l'année 2023. Voir la stratégie d'endettement de l'Etat 2023, page 13 : X. OCTROI DE LA GARANTIE DE L'ETAT EN 2023. <https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les pages du document citées n'incluent pas de déclarations d'intention ou de justifications politiques pour les programmes de passifs éventuels ; Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse actuelle de « c » est conservée.

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Analyse de viabilité de la dette publique du Bénin

<https://www.caa.bj/actualites/rapport-avd-juillet-2022/>

Comment:

Voir le point intitulé X. PERSPECTIVES DE VIABILITÉ DE LA DETTE PUBLIQUE de la stratégie d'endettement de l'Etat (Pages 13-16)

La section intitulée "IV. Analyse de viabilité de la dette publique" du document Analyse de viabilité de la dette publique du Bénin (Pages 20-33) présente tous les éléments sur la dette publique et sa viabilité sur la période 2019-2042. Elle fait, par ailleurs, une analyse de sensibilité de la dette publique scénario par scénario.

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:

Note explicative sur les dons inscrits au budget 2023

<https://budgetbenin.bj/wp-content/uploads/2022/11/PIP-DONS-PROJETS-BAILLEURS.pdf>

Rapport de présentation du projet de loi de finances 2023

<https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf>

Budget détaillé du Ministère des Affaires Sociales et de la Microfinance (MASM) 2023

<https://budgetbenin.bj/wp-content/uploads/2022/10/026-MASM.pdf>

Comment:

A la page 54 du rapport de présentation du projet de loi de finances 2023, le tableau d'équilibre général présente les dons budgétaires et les dons projets qui sont évalués à 78,850 milliards de FCFA en 2023 contre 92,600 milliards de FCFA.

Dans les budgets détaillés des ministères, notamment au niveau des colonnes Autorisation d'engagement et crédits de paiement pour les projets d'investissements, les montants des dons par sources de financements sont présentés ;

Ces informations sont également disponibles dans le Programme d'investissement public, gestion 2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Comments: En plus du rapport de présentation et des budgets détaillés des ministères, une note synthèse et explicative est produite en annexe au projet de loi de finances pour la gestion 2023 sur les estimations de toutes les sources d'assistance des donateurs sont présentées, accompagnées d'une discussion narrative. Note explicative sur les dons inscrits au budget 2023 <https://budgetbenin.bj/wp-content/uploads/2022/11/PIP-DONS-PROJETS-BAILLEURS.pdf> Rapport de présentation du projet de loi de finances 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> Budget détaillé du Ministère des Affaires Sociales et de la Microfinance (MASM) 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/026-MASM.pdf>

Researcher Response

En dehors de ce document sur les dons des projets d'investissement publics, il n'y a pas autres documents qui présentent une analyse sur les dons budgétaires et une discussion narrative

IBP Comment

Le commentaire de l'examineur gouvernemental et la "Response to Review" du chercheur sont bien notés. Le document « NOTE SUR LES DONS PROJETS INSCRITS AU PROJET DE LOI DE FINANCES POUR LA GESTION 2023 » ne contient qu'un paragraphe donnant un aperçu du soutien des donateurs pour l'exercice 2023 à la page 3 ; les pages restantes sont constituées de tableaux et de graphiques. La réponse existante « b » est maintenue pour garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués.

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-devaluation-des-depenses-fiscales-2023.pdf>

Comment:

Les pages 75 à 76 renseignent sur les réalisations et les prévisions des dépenses fiscales par type d’impôts (droits et taxes) sur la période 2022 à 2025.

Aussi, les pages 20 à 24 du rapport d’évaluation des dépenses fiscales pour 2023 présentent-ils les informations sur l’évolution des dépenses fiscales par nature d’impôts.

Par ailleurs, les pages 24 à 25 présentent les dépenses fiscales par bénéficiaire.

Enfin, la section « Analyse des pertes de recettes » du même document évalue les pertes de recettes liées à des mesures d’exonération fiscale (Pages 251-252).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Comments: Oui, des informations allant au-delà des éléments essentiels sont présentées pour toutes les dépenses fiscales. Toutes les exonérations fiscales objet d’évaluation dans le projet de loi de finances sont détaillées et consolidées dans le rapport d’évaluation des dépenses fiscales pour 2023. En effet, les réalisations et les prévisions des dépenses fiscales par type d’impôts (droits et taxes) sur la période 2022 à 2025 sont documentées aux pages 75 et 76 du même document. Aussi, les pages 20 à 24 du rapport d’évaluation des dépenses fiscales pour 2023 présentent-ils les informations sur l’évolution des dépenses fiscales par nature d’impôts. De même, les dépenses fiscales par bénéficiaire sont présentées aux pages 24 et 25. Pour finir, la section « Analyse des pertes de recettes » du même document évalue les pertes de recettes liées à des mesures d’exonération fiscale (Pages 251-252). Rapport d’évaluation des dépenses fiscales pour 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-devaluation-des-depenses-fiscales-2023.pdf>

IBP Comment

Le commentaire de l’examineur du gouvernement est bien noté. Les pages 20 à 25 concernent strictement la période se terminant par l’exercice 2021, sans information sur l’exercice 2023. C’est également le cas des pages 251 à 252. La réponse existante “c” est conservée.

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Note-explicative-recettes-affectees-2020-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf>

Comment:

Le tableau de la page 15 du décret n°2022-554 du 12 octobre 2022 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2023 présente les recettes affectées. Elles sont évaluées à 13,850 milliards de FCFA pour 2023.

A la page 8 du projet de loi de finances, gestion 2023, l'ensemble des recettes affectées sont présentées dans les comptes d'affectation spéciale et s'élèvent à un montant total de 13,850 milliards de FCFA dont 6 milliards pour la modernisation des régions et 5 milliards pour la prévention et la gestion des catastrophes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Comments: La Note explicative sur les recettes affectées évalue à 21,850 milliards de FCFA lesdites recettes pour 2023 contre 16,850 milliards de FCFA en 2022. Les détaillées par catégorie de recettes (recettes fiscales, non fiscales et autres) sont également présentées.

<https://budgetbenin.bj/wp-content/uploads/2022/11/Note-explicative-recettes-affectees-2020-2023.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués, la réponse existante de « b » est conservée.

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-Economique-et-Financier.pdf>

Comment:

A partir de la page 44 du rapport économique et financier 2023 au chapitre IV. ACTIONS BUDGETAIRES ET FISCALES POUR 2023, 1-grandes options pour le projet de loi de finances, gestion 2023, 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

Comments: Rapport économique et financier 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/Rapport-Economique-et-Financier.pdf>

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:

Note analytique sur le programme de développement

<https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-sur-le-programme-de-developpement.pdf>

DPBEP 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

Documents de Programmation Pluriannuelle de Dépenses

<https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MAEP.pdf>

Comment:

A partir de la page 68 de la note analytique sur le programme de développement, III-priorités du programme de développement pour la période 2023-2025, les évolutions possibles des prévisions budgétaires en lien avec les objectifs de politiques économiques sont présentées et discutées.

En plus des informations contenues dans la Note analytique sur le programme de développement, il est à préciser que les discussions narratives sur les différents scénarii du cadrage macro-économiques sont basées sur les objectifs de politique économiques largement retracés dans le DPBEP.

Le cadrage macroéconomique pluriannuel qui s'en est suivi a donné lieu, toujours dans le DPBEP aux projections budgétaires pluriannuelles contenues dans le tableau 26 : Equilibres prévisionnels sur la période 2023-2025 (en millions FCFA) situé à la page 71 du DPBEP

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

Comments: Voir les pages 68, 67 et suivantes de la Note analytique sur le programme de développement <https://budgetbenin.bj/wp-content/uploads/2022/10/Note-analytique-sur-le-programme-de-developpement.pdf> Voir la page 71 du DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf> Documents de Programmation Pluriannuelle de Dépenses <https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

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:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

Moyens des politiques publiques

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Moyen-des-politiques-publiques-PLF-2023.pdf>

DPPD et PAP 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MAEP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

Comment:

Le Ministère de l'économie et des finances produit et publie en annexe au projet de loi de finances le document intitulé « Moyens des politiques publiques » où les programmes budgétaires, leurs objectifs poursuivis, les résultats attendus, les cibles et les coûts budgétaires sont présentés.

Le basculement en budget programme apporte une valeur ajoutée à la présentation des intrants

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Comments: Une nouvelle annexe au projet de loi de finances est le document intitulé « Moyens des politiques publiques » qui présente pour chaque programme budgétaire, leurs objectifs poursuivis, les résultats attendus, les cibles et les coûts budgétaires. De même, au niveau des DPPD 2023-2025, par exemple, la section 2.3.3. Cadre de performance du programme du DPPD du Ministère de la Santé (pages 49-53), les résultats attendus de la mise en œuvre des activités par programme budgétaire sont présentés. Dans tous les DPPD et pour tous les programmes, il est produit de données non financières. <https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf> Par ailleurs, il fait une « Ventilation et justification des emplois » pour chaque programme, qui indique le nombre de personnes affectées. A titre illustratif, confer la page 68 du PAP du ministère de la Santé. <https://budgetbenin.bj/wp-content/uploads/2022/10/PAP-MS-2023-PLF.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le DPPD de chaque ministère présente le nombre d'employés/ressources humaines affectés à chaque programme, la réponse est révisée de « c » à « a ».

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:

Moyens des politiques publiques

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Moyen-des-politiques-publiques-PLF-2023.pdf>

DPPD et PAP 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MAEP.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

Comment:

Les DPPD 2023-2025 élaborés et les Projets Annuels de Performe 2023 dans le cadre du projet de loi de finances 2023 comportent les données non financières sur les extrants des programmes.

Par exemple, 2.4.3. Cadre de performance du programme du DPPD du Ministère en charge de l'Agriculture (Pages 56-57).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En plus de la nouvelle annexe au projet de loi de finances intitulée « Moyens des politiques publiques » qui présente pour chaque programme budgétaire, leurs objectifs poursuivis, les résultats attendus, les cibles et les coûts budgétaires, les DPPD 2023-2025 de tous les ministères, par exemple, la section 2.3.3. Cadre de performance du programme du DPPD du Ministère de la Santé (pages 49-53), présente les résultats attendus de la mise en œuvre des activités par programme budgétaire. Dans tous les DPPD et pour tous les programmes, il est produit de données non financières. <https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

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:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MAEP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Moyen-des-politiques-publiques-PLF-2023.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 en charge de l'Agriculture (Pages 56-57), la section 2.4.3. Cadre de performance du programme). La section, 2.4.4. Indicateurs de performance et leur évolution présente les valeurs cibles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Moyens des politiques publiques <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Moyen-des-politiques-publiques-PLF-2023.pdf> DPPD et PAP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MAEP.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/10/DPPD-MS-2023-2025-PLF.pdf>

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:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-Mesures-Sociales-Globales.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 la plaquette sur les actions à sensibilité sociale (Pages 28-71)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Comments: La section 2.6- La montée en puissance des filets sociaux : le hautement social désormais une réalité du rapport de présentation (pages 28 à 33) et autres renseigne sur les programmes et politiques construits/élaborés pour toucher directement les pauvres populations du pays. <https://budgetbenin.bj/wp-content/uploads/2022/10/RAPPORT-DE-PRESENTATION-PLF-2023.pdf> Aussi, des mesures spécifiques sont-elles produites sur l'ensemble des actions/activités à sensibilité sociale qui bénéficient directement aux populations défavorables dans le projet de loi de finances, gestion 2023. <https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-Mesures-Sociales-Globales.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-Education-2023.pdf> https://budgetbenin.bj/wp-content/uploads/2022/11/Plaquette-sensible-a-lenfance-V1_1-1.pdf <https://budgetbenin.bj/wp-content/uploads/2022/11/Actions-Phare-sensibles-au-genre-2023.pdf>

Researcher Response

Nous acceptons le commentaire de l'examineur du gouvernement

IBP Comment

À la lumière du commentaire de l'examineur gouvernemental et de la « Response to Review » du chercheur, la réponse est révisée de « c » à « a ».

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/2022/02/CALENDRIER-BUDGETAIRE-2023-2025.pdf>

Comment:

le Calendrier budgétaire détaillé 2023 est rendu public et disponible sur le site de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Oui, le Calendrier budgétaire détaillé 2023 est rendu public et disponible sur le site suivant le lien : <https://budgetbenin.bj/wp-content/uploads/2022/02/CALENDRIER-BUDGETAIRE-2023-2025.pdf>

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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_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°25 intitulé principales hypothèses et synthèses des résultats du cadrage macroéconomique 2023-2025, page 64 du DPBEP

L'annexe du DPBEP 2023-2025 reprend de la page 34 à 61 sur lesdites informations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les principales hypothèses et les résultats y relatifs du cadre macroéconomiques et macrobudgétaires sont présentés dans le DPBEP 2023-2025 et son annexe. DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf Annexe DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

Comment:

Le DPBEP présente :

II.1.1 Orientations économiques du budget de l'État, gestion 2023 (pages 55-57) ;

II.1.1.2 Priorités sectorielles pour l'année 2023 2023 (pages 58 - 62)

Voir également le Tableau 25 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique sur la période 2022-2025 (scénario de référence) qui est consacré aux indicateurs des finances publiques en % du PIB sur la période 2023-2025, DPBEP 2023-2025, pages 65 à 66.

Enfin, voir Chapitre II : perspectives financières, I-2.1 orientations financières de l'Etat pour la période 2023-2025 (voir Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf Annexe DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.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°25 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique sur la période 2022-2025 (scénario de référence) (pages 65-66) et Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA (page 73). Une discussion narrative sur les priorités en matière de recettes est également présentée (pages 73-76).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf Annexe DPBEP 2023-2025 https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

Stratégie d'endettement de l'Etat 2023

<https://budgetbenin.bj/wp-content/uploads/2022/10/Strategie-Annuelle-dendettement-de-lEtat-2023-1.pdf>

Comment:

Pour l'année 2023, le montant des nouveaux emprunts nets nécessaires est estimé à 640,2 milliards de francs CFA contre 705,0 milliards de francs CFA en 2022 et devrait s'établir à 532,2 milliards en 2025. (Annexe DPBEP 2023-2025, page 31)

S'agissant de l'encours de la dette, il s'afficherait à 6 074,993 milliards de FCFA, soit 52,06% du PIB en 2023. (Page 3)

Quant aux intérêts de la dette publique, ils sont évalués à 177,2 milliards en 2023 et atteindraient 212,3 milliards en 2025. (Annexe DPBEP 2023-

2025, page 34)
Confer également le document de stratégie d'endettement (pages 3 et plus)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP_2023-2025_ANNEXES.pdf

https://budgetbenin.bj/wp-content/uploads/2022/06/DPBEP-2023-2025_Principal.pdf

Comment:

Voir page 73 du DPBEP 2023-2025, notamment le Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA)
Voir également l'annexe DPBEP 2021-2023, pages 34 où les dépenses sont présentées sur période pluriannuelle 2010-2025.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En complément aux informations fournies par la déclaration prébudgétaire, il faut souligner que les DPPD initiaux accompagnant le DPBEP présentent également les dépenses budgétaires sur une période pluriannuelle 2023-2025. Par exemple, la section 1.3. Traduction budgétaire de la stratégie ministérielle 2023 - 2025 (en FCFA) du DPPD du ministère de la Santé (voir pages 12 et 13) <https://budgetbenin.bj/wp-content/uploads/2022/06/DPPD-INITIAL-2023-2025-MS.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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Fonc-Economique.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Admin-Economique.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DPBEP-2023-2025.pdf>

Comment:

Voir les tableaux matriciels croisés sur les classifications administrative, économique et programmatique.

Voir page 71 du DPBEP 2023-2025, notamment le Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Tableau matriciel croisé de classifications programmatique et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf> Tableau matriciel croisé de classifications fonctionnelle et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Fonc-Economique.pdf> Tableau matriciel croisé de classifications administrative et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Admin-Economique.pdf> DPBEP 2023-2025 (Page 71) <https://budgetbenin.bj/wp-content/uploads/2022/12/DPBEP-2023-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf>

Tableau matriciel croisé de classifications fonctionnelle et économique

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Fonc-Economique.pdf>

Tableau matriciel croisé de classifications administrative et économique

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Admin-Economique.pdf>

DPBEP 2023-2025

<https://budgetbenin.bj/wp-content/uploads/2022/12/DPBEP-2023-2025.pdf>

Comment:

Voir les tableaux matriciels croisés sur les classifications administrative, économique et programmatique.

Voir page 71 du DPBEP 2023-2025, notamment le Tableau 26 : Equilibre prévisionnel du budget sur la période 2023-2025 (en millions FCFA)

Nous avons aussi la classification programmatique avec le basculement en 2023 en budget programme

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Tableau matriciel croisé de classifications programmatique et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf> Tableau matriciel croisé de classifications fonctionnelle et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Fonc-Economique.pdf> Tableau matriciel croisé de classifications administrative et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Admin-Economique.pdf> DPBEP 2023-2025 (Page 71) <https://budgetbenin.bj/wp-content/uploads/2022/12/DPBEP-2023-2025.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf>
Tableau B : répartition des Autorisations d'Engagement (AE) et des Crédits de Paiement (CP)
<https://budgetbenin.bj/wp-content/uploads/2022/12/Tableau-B-annexe-LF23.pdf>
DPPD ET PAP 2023-2025
<https://budgetbenin.bj/wp-content/uploads/2022/12/DPPD-MAEP-2023-2025-LF.pdf>
<https://budgetbenin.bj/wp-content/uploads/2022/12/PAP-2023-MAEP-LF.pdf>

Comment:

Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.

Voir également les DPPD et PAP 2023-2025 de l'ensemble des ministères où les crédits alloués à chaque programme budgétaire sont présentés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Tableau matriciel croisé de classifications programmatique et économique <https://budgetbenin.bj/wp-content/uploads/2022/12/TMC-Prog-Economique.pdf> Tableaux de Classifications croisées des dépenses de l'Etat sur la période pluriannuelle 2020-2025 <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2023%2F01%2FTableaux-de-Classifications-croisees-des-depenses-de-l-Etat-sur-la-periode-pluriannuelle-2020-2025.xlsx&wdOrigin=BROWSELINK> Moyens des politiques publiques par ministère <https://budgetbenin.bj/wp-content/uploads/2022/12/Moyen-des-politiques-publiques-LF-2023.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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Etat récapitulatif des prévisions de recettes du budget

<https://budgetbenin.bj/wp-content/uploads/2022/12/Recap.pdf>

Recettes budgétaires par régie en 2023

<https://budgetbenin.bj/wp-content/uploads/2022/12/FNRB.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGTCP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGDDI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARCST.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARB.pdf>

Comment:

Confer : loi de finances 2023 (pages 14-16)

Confer aussi les recettes budgétaires présentées par régie

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

Etat récapitulatif des prévisions de recettes du budget

<https://budgetbenin.bj/wp-content/uploads/2022/12/Recap.pdf>

Recettes budgétaires par régie en 2023

<https://budgetbenin.bj/wp-content/uploads/2022/12/FNRB.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGTCP.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/DGDDI.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARCST.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/ARB.pdf>

Comment:

Le budget approuvé présente toutes les sources individuelles de recettes provenant des régies telles que : DGI-DGD-DGTCP-FRNB-ANDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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

Source:

Budget adopté

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Etat de l'encours et des échéances du service de la dette de l'Etat

<https://budgetbenin.bj/wp-content/uploads/2022/12/Etat-de-l-encours-et-des-echeances-du-service-de-la-dette-de-l-Etat.pdf>

DPBEP

<https://budgetbenin.bj/wp-content/uploads/2022/12/DPBEP-2023-2025.pdf>

Comment:

Pour l'année 2023, le montant des nouveaux emprunts nets nécessaires est estimé à 1 193 337 millions de francs CFA. (Loi de finances 2023, page 20)

S'agissant de l'encours total de la dette, il est évalué à s'établirait à fin 2023 à 6 090,72 milliards de FCFA, soit 51,74% du PIB. (Etat de l'encours et des échéances du service de la dette de l'Etat, page 4)

Quant aux intérêts de la dette publique, ils s'établissent globalement à 177 200 millions de FCFA en 2023 contre 209 439 millions de FCFA en 2022, en baisse de 15%. (Etat de l'encours et des échéances du service de la dette, pages 3).

Voir également Tableau 35 : Évolution de quelques indicateurs clés de coûts et risques du portefeuille de la dette publique sur la période 2022-2025 du DPBEP 2023-2025 (Page 86).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Etat de l'encours et des échéances du service de la dette de l'Etat <https://budgetbenin.bj/wp-content/uploads/2022/12/Etat-de-l-encours-et-des-echeances-du-service-de-la-dette-de-l-Etat.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les trois estimations importantes et requises dans la présentation de la dette publique sont présentées et portent sur le montant des nouveaux emprunts nets, l'encours de la dette publique et les intérêts entendus par les charges financières de la dette publique. En effet, pour l'année 2023, le montant des nouveaux emprunts nets nécessaires est estimé à 1 193 337 millions de francs CFA. (Loi de finances 2022, page 20) Pour l'encours total de la dette, il est évalué en 2023 à 6 090,72 milliards de FCFA, soit 51,74% du PIB. (Etat de l'encours et des échéances du service de la dette de l'Etat, page 4) Quant aux intérêts de la dette publique, ils s'établissent globalement à 177 200 millions de FCFA en 2023 contre 209 439 millions de FCFA en 2022, en baisse de 15%. (Etat de l'encours et des échéances du service de la dette, pages 3). Lesdites informations sont reprises dans le DPBEP 2023-2025, Tableau 35 : Évolution de quelques indicateurs clés de coûts et risques du portefeuille de la dette publique sur la période 2022-2025 (Page 86).

IBP Comment

Les commentaires des examinateurs externes sont bien notés. La réponse est révisée de « b » à « a ».

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/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf

Comment:

Le budget des citoyens 2023 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 (page 9);
- ↳ définition et principales sources de recettes budgétaires (à partir de la page 13);
- ↳ définition des dépenses budgétaires et leurs présentations suivant les trois principales classifications (à partir de la page 20);
- ↳ 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 (page 61).

Peer Reviewer

Opinion: Agree

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/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf

<https://budgetbenin.bj/video/>

<https://budgetbenin.bj/foire-sur-la-transparence-budgetaire-et-la-redevabilite-rapport-dactivite/>

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

Comments: En plus du site web de la DGB et des journaux pour la diffusion du budget citoyen, la Direction générale du Budget a innové à travers l'organisation de vastes campagnes de sensibilisation et de décryptage du budget citoyen auprès du public à travers des activités phares comme la Foire sur la transparence budgétaire (en atelier technique avec le public et les étudiants des universités du Bénin) et l'alphabétisation budgétaire dans les écoles et collèges du Bénin. Budget citoyen 2023 <https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023->

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 2023
<https://budgetbenin.bj/wp-content/uploads/2022/10/Plaidoyers-des-OSC-pour-le-budget-2023.pdf>
https://socialwatch.bj/wp-content/uploads/2022/04/Budget-de-lEtat-Gestion-2023_DGAE.pdf

Comment:

- 🔗 Mémoire 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

Government Reviewer

Opinion: Agree

Comments: Une rubrique est réservée à la consultation citoyenne https://budgetbenin.bj/publications/?sub_menu_id=2&mymainlink_id=17

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:

Loi de finances 2023

https://budgetbenin.bj/wp-content/uploads/2022/12/Loi-de-finances-Gestion-2023-Version-2_5.pdf

Projet de loi de finances 2023

<https://budgetbenin.bj/wp-content/uploads/2022/10/PLF-2023-V4-24-10-2022-budget-citoyen.pdf>

Rapport préalable au budget 2023

https://budgetbenin.bj/wp-content/uploads/2022/11/DPBEP-2023-2025_Version-Citoyenne.pdf

Rapport en cours d'année

<https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>

https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf

<https://budgetbenin.bj/wp-content/uploads/2022/05/VERSION-DU-CITOYEN-RAPEX-Decembre-2021.pdf>

Revue de milieu d'année 2022

https://budgetbenin.bj/wp-content/uploads/2022/09/V1Revue-de-milieu-d-annee-2022-Version-du-Citoyen_1.pdf

Rapport de fin d'année 2021

<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.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 cours du processus budgétaire.

La version citoyenne du rapport d'audit n'est pas disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 3/4 des étapes du processus budgétaire disposent d'une version citoyenne des documents procédures. Il s'agit des étapes de : formulation, adoption et exécution.

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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Rapex-30-06-22.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/08/Annexe-RAPEX-31-03-2022.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 2022 et décembre 2021.

🔗 Classification administrative (pages 2-3)

🔗 Classification fonctionnelle (page 5)

🔗 Classification programmatique (pages 6-8).

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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Rapex-30-06-22.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/08/Annexe-RAPEX-31-03-2022.pdf>

RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/04/ANNEXE-RAPEX-FIN-DEC-2021.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 2022 et décembre 2021.

🔗 Classification administrative (pages 2-3)

🔗 Classification fonctionnelle (page 5)

🔗 Classification programmatique (pages 6-8).

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: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: Oui, les rapports en cours d'année présentent les dépenses réelles pour les programmes, en tenant compte de toutes les dépenses. Voir les annexes aux différents rapports d'exécution de la loi de finances, gestion 2022 Annexe au rapport d'exécution de la loi de finances au 30 septembre 2022 (pages 6 à 8) classification programmatique <https://budgetbenin.bj/wp-content/uploads/2022/12/Annexe-RAPEX-30-09-22.pdf> Annexe au rapport d'exécution de la loi de finances au 30 juin 2022 (pages 4 à 7) classification programmatique <https://budgetbenin.bj/wp-content/uploads/2022/10/Annexe-Rapex-30-06-22.pdf> Annexe au rapport d'exécution de la loi de finances au 31 mars 2022 (pages 5 à 8) classification programmatique <https://budgetbenin.bj/wp-content/uploads/2022/08/Annexe-RAPEX-31-03-2022.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les pages citées dans les annexes des rapports ne fournissent pas de niveaux de détail des dépenses en dessous des unités administratives, comme le demandent les lignes directrices pour la question Q69. La réponse existante "d" est conservée.

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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

RAPEX au 31 décembre 2021

<https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.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 2022, paragraphes 1er et 2 du point « B. Dépenses budgétaires au 30 juin 2022 » (pages 22, 24 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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

RAPEX au 31 décembre 2021

<https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

Comment:

Les rapports en cours d'année (RAPEX) toutes les estimations de recettes classées par catégorie.

Par exemple, au 30 juin 2022, 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).

Pour l'exécution au 30 juin 2022, elles se présentent comme suit :

☞ recettes des administrations financières (DGD, DGI, DGTCP et ANDF) (pages 15-20)

☞ recettes du FNRB (pages 20-21) ;

☞ recettes des comptes d'affectations spéciales (page 21) ;

☞ autres recettes budgétaires : allègement de la dette publique, dons budgétaires, fonds de concours et recettes assimilées (pages 21-22).

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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

RAPEX au 31 décembre 2021

<https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

Versions citoyennes

Fin septembre: <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>

Fin juin : <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>

Fin mars : https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf

Comment:

Les rapports en cours d'année (RAPEX) toutes les estimations de recettes classées par catégorie.

Par exemple, au 30 juin 2022, 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).

Pour l'exécution au 30 juin 2022, elles se présentent comme suit :

📄 recettes des administrations financières (DGD, DGI, DGTCP) (pages 15-20)

📄 recettes du FNRB (page 20-21) ;

📄 recettes des comptes d'affectations spéciales (page 21) ;

📄 autres recettes budgétaires : allègement de la dette publique, dons budgétaires, fonds de concours et recettes assimilées (page 21-22).

Par ailleurs, les informations complémentaires sont documentées dans leurs versions citoyennes respectives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La plupart des sources individuelles de recettes par catégorie (recettes fiscales et non fiscales) sont présentées et documentées dans les rapports en cours d'année. Les éléments détaillés avancés dans les rapports et leurs versions citoyennes ci-après en témoignent : RAPEX au 30 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> RAPEX au 30 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> RAPEX au 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf> Versions citoyennes Fin septembre: <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf> Fin juin : <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf> Fin mars : https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf

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 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

RAPEX au 31 décembre 2021

<https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

Versions citoyennes

Fin septembre: <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf>

Fin juin : <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf>

Fin mars : https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.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 2022, paragraphes 1er et 2 du point « A. Recettes budgétaires » du chapitre II. EXECUTION DU BUDGET AU 30 JUIN 2022 (pages 15, 16 et suivantes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La présentation et l'analyse des données pour une année et d'une année à une autre, notamment les différences entre les niveaux prévisionnels des recettes et leurs résultats réels obtenus sont faites dans les rapports en cours d'année objet de cette enquête. En effet, la section « A. Recettes budgétaires » du chapitre II. EXECUTION DU BUDGET AU 30 septembre 2022 (pages 17 à 23) illustrent ces analyses de comparaison de niveaux et de performance. RAPEX au 30 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> RAPEX au 30 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> RAPEX au 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf> Versions citoyennes Fin septembre: <https://budgetbenin.bj/wp-content/uploads/2022/12/Version-citoyenne-du-RAPEX-a-fin-Septembre-2022.pdf> Fin juin : <https://budgetbenin.bj/wp-content/uploads/2022/09/VERSION-DU-CITOYEN-RAPEX-Juin-2022-NEW.pdf> Fin mars : https://budgetbenin.bj/wp-content/uploads/2022/07/Version_du_citoyen-RAPEX-MARS-2022.pdf

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:

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

Source:

Bulletins trimestriels sur la dette publique

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-3e-trimestre-2022/>

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-2e-trimestre-2022/>

<https://www.caa.bj/dette-publique/bulletin-statistique-de-la-dette/bulletin-statistique-de-la-dette-publique-1er-trimestre-2022/>

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-4e-trimestre-2021/>

RAPEX au 30 septembre 2022

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf>

RAPEX au 30 juin 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf>

RAPEX au 31 mars 2022

<https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf>

RAPEX au 31 décembre 2021

<https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

Comment:

Les rapports en cours d'année présentent des estimations liées aux emprunts ou à la dette publique.

🔗 Dans le rapport en cours d'année au 30 juin 2022, 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 27 à 29.

Ces données sont encore plus détaillées dans les bulletins trimestriels de la caisse autonome d'amortissement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Pour la fourniture/présentation d'éléments sur les trois estimations de la dette publique, en dépit des informations retracées dans les RAPEX trimestriels, le Ministère en charge des Finances produit et publie régulièrement des bulletins trimestriels sur la dette publique. Ces documents tenant lieu de rapports trimestriels sur le volet de la gestion de la dette publique renforcent davantage les données ouvertes sur les niveaux des emprunts (nouveaux engagements financiers de l'Etat), l'encours de la dette publique et le service de la dette publique. Ils sont

accessibles au public via les liens ci-après : <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-3e-trimestre-2022/>
<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-2e-trimestre-2022/> <https://www.caa.bj/dette-publique/bulletin-statistique-de-la-dette/bulletin-statistique-de-la-dette-publique-1er-trimestre-2022/> <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-4e-trimestre-2021/> Par ailleurs, des informations sur les opérations de trésorerie (ressources et charges de financement) sont retracées dans les rapports sur l'exécution de la loi de finances. RAPEX au 30 septembre 2022 <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPEX-AU-30-SEPTEMBRE.pdf> RAPEX au 30 juin 2022 <https://budgetbenin.bj/wp-content/uploads/2022/09/RAPPEX-30-Juin-2022.pdf> RAPEX au 31 mars 2022 <https://budgetbenin.bj/wp-content/uploads/2022/06/RAPEX-fin-mars-.pdf> RAPEX au 31 décembre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/03/RAPEX-FIN-DEC-2021.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. En plus des pages citées par le chercheur dans sa réponse, voici des exemples supplémentaires où l'on peut trouver les informations évaluées à la question Q74 : <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-2e-trimestre-2022/> Encours de la dette publique : pages 8, 19 Paiements d'intérêts : pages 11, 32 La réponse est révisée de "b" à "a."

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:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

Bulletins trimestriels sur la dette publique

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-3e-trimestre-2022/>

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-2e-trimestre-2022/>

<https://www.caa.bj/dette-publique/bulletin-statistique-de-la-dette/bulletin-statistique-de-la-dette-publique-1er-trimestre-2022/>

<https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-4e-trimestre-2021/>

Comment:

Le tableau 9 sur les Indicateurs de coûts et risques du portefeuille de la dette publique au 30 juin 2022 présente des informations majeures sur la composition (dette intérieure et extérieure) de l'encours total de la dette, les taux d'intérêt pondéré ainsi la durée moyenne d'échéance. (Pages 31-32)

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: Des informations essentielles, notamment des éléments relatifs à la composition de l'encours total de la dette (dette extérieure et intérieure publique) et aux intérêts de la dette sont régulièrement présentées dans les bulletins trimestriels de gestion de la dette publique. A titre illustratif, le tableau n°9 qui porte sur les Indicateurs de coûts et risques du portefeuille de la dette publique au 30 juin 2022, comprend des informations majeures sur la composition (dette intérieure et extérieure) de l'encours total de la dette, les taux d'intérêt pondéré ainsi la durée moyenne d'échéance. (Pages 31-32). Les liens suivants renvoient aux différents bulletins trimestriels sur la dette publique pour la période d'enquête : <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-3e-trimestre-2022/> <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-2e-trimestre-2022/> <https://www.caa.bj/dette-publique/bulletin-statistique-de-la-dette/bulletin-statistique-de-la-dette-publique-1er-trimestre-2022/> <https://www.caa.bj/actualites/bulletin-statistique-de-la-dette-publique-4e-trimestre-2021/>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le tableau 10, à la page 32, ne présente que le taux d'intérêt pondéré et la durée moyenne d'échéance (plutôt que les taux d'intérêt et les profils d'échéances pour les instruments de dette individuels), mais fournit des informations supplémentaires au-delà des éléments de base (par exemple, l'exposition au risque de taux de change), la réponse est révisée de "c" à "b."

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:

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.

Source:

Revue du milieu d'année 2022

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Voir le point « D. Prévisions macroéconomiques actualisées pour l'année 2022 et perspectives de l'économie nationale pour 2023 » de la RMA 2022 (pages 8-13).

Au-delà des informations mises à jour sur le taux de croissance du PIB réel, le taux d'inflation et le taux d'intérêt, des estimations mises à jour pour le PIB nominal sont fournies.

Et le point 2. Discussion narrative des écarts de prévision (page 12 à 13)

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: La revue de milieu d'année 2022 consacre un chapitre sur la présentation et l'explication des différences majeures et spécifiques entre les hypothèses macroéconomiques et macrobudgétaires de départ ou d'origine et les mises à jour importantes apportées (hypothèses actualisées) à mi-parcours. Voir le point « D. Prévisions macroéconomiques actualisées pour l'année 2022 et perspectives de l'économie nationale pour 2023 » de la RMA 2022 (pages 8-13). Une section est dédiée aux discussions narratives en mettant en exergue la justification des écarts. Confer le point 2. Discussion narrative des écarts de prévision (page 12 à 16). Le lien d'accès public à la revue de milieu d'année 2022 est : <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

IBP Comment

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

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:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Les deux (02) derniers paragraphes de la section « Estimations de dépenses mises à jour et explication de toutes différences (projections à fin décembre 2022) » présente et donne une explication de la différence entre les prévisions initiales et celles actualisées de 447 942,2 millions de FCFA dans la Revue de milieu d'année (RMA) 2022.

De manière spécifique, les prévisions initiales et mises à jour sont présentées par nature économique dans le Tableau n°21, pages 82-83.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Comments: Dans la revue de milieu d'année 2022, le tableau n°21 intitulé "Projection d'exécution des dépenses budgétaires au 31 décembre 2022 (en millions de FCFA)" traite des mises à jour des dépenses et charges de la loi de finances en comparaison aux prévisions initiales de l'ensemble des natures de dépenses (Pages 81 à 82). S'agissant de discussions narratives sur l'importance et l'opportunité des mises à jour présentées, une explication de certaines des différences entre les estimations de dépenses initiales et mises à jour est présentée dans les derniers paragraphes de la page 80. Confer le document public : <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. À la lumière des informations contenues aux pages 80 à 82, et pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse est révisée de « c » à « b ».

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:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Les estimations de dépenses selon les trois (03) classifications de dépenses sont présentées au point IV- Présentation du niveau d'exécution des dépenses suivant les quatre (04) classifications (administrative, économique, fonctionnelle et programmatique) assortie de résumé narratif :

- Classification administrative et économique (pages 70-73) - au 30 juin 2022
- Classification fonctionnelle et économique (pages 74-75) - au 30 juin 2022
- Classification programmatique et économique (pages 75-79) - au 30 juin 2022

Tableau 21 : Projection d'exécution des dépenses budgétaires au 31 décembre 2022 (classification économique) - page 82-83

Étant donné que seule la classification des dépenses économiques est mise à jour avec de nouvelles estimations pour l'ensemble de l'exercice 2022 (dans le tableau 21), la réponse « c » s'applique.

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: La question étant relative à la présentation des dépenses de la revue de milieu d'année dans les différentes classifications, la réponse "a" est appropriée. En effet, la section "IV- Présentation du niveau d'exécution des dépenses suivant les quatre (04) classifications (administrative, économique, fonctionnelle et programmatique)" apporte des éléments de réponse et présente des discussions narratives : - Classification administrative et économique (pages 70-73) - au 30 juin 2022 - Classification fonctionnelle et économique (pages 74-75) - au 30 juin 2022 - Classification programmatique et économique (pages 75-79) - au 30 juin 2022 Le commentaire fait par le chercheur est revu et la réponse est portée à "a". <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. La question 78 demande si le MYR présente des classifications de dépenses mises à jour pour l'année budgétaire (dans ce cas, pour l'intégralité de l'exercice 2022). Comme le constate le chercheur, hormis la classification économique, les autres classifications ne fournissent que des chiffres d'exécution au 30 juin 2022. La réponse existante de « c » est donc 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:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Les estimations de dépenses selon les trois (03) classifications de dépenses sont présentées au point IV- Présentation du niveau d'exécution des dépenses suivant les quatre (04) classifications (administrative, économique, fonctionnelle et programmatique) assortie de résumé narratif :

- Classification administrative et économique (pages 70-73) - au 30 juin 2022
- Classification fonctionnelle et économique (pages 74-75) - au 30 juin 2022
- Classification programmatique et économique (pages 75-79) - au 30 juin 2022

Tableau 21 : Projection d'exécution des dépenses budgétaires au 31 décembre 2022 (classification économique) - page 82-83

Étant donné que seule la classification des dépenses économiques est mise à jour avec de nouvelles estimations pour l'ensemble de l'exercice 2022 (dans le tableau 21), la réponse « Economic classification » s'applique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: - Classification administrative ; - Classification économique ; - Classification fonctionnelle ; - Classification programmatique.

Comments: La question étant relative à la présentation des dépenses de la revue de milieu d'année dans les différentes classifications, la réponse "a" est appropriée. En effet, la section "IV- Présentation du niveau d'exécution des dépenses suivant les quatre (04) classifications (administrative, économique, fonctionnelle et programmatique)" apporte des éléments de réponse et présente des discussions narratives : - Classification administrative et économique (pages 70-73). - Classification fonctionnelle et économique (pages 74-75) ; - Classification programmatique et économique (pages 75-79). <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. La question 78 demande si le MYR présente des classifications de dépenses mises à jour pour l'année budgétaire (dans ce cas, pour l'intégralité de l'exercice 2022). Comme le constate le chercheur, hormis la classification économique, les autres classifications ne fournissent que des chiffres d'exécution au 30 juin 2022. La réponse existante de « Economic classification » est donc 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:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Les estimations de dépenses des programmes individuels sont présentées dans la RMA 2022 suivant la classification programmatique pour l'ensemble des ministères et Institutions de l'Etat (Pages 75-79) mais ces données ne sont mise à jour en dehors des données au 30 juin.

TABLEAU 20

Présentation de l'exécution des dépenses budgétaires à fin juin 2022 suivant la classification programmatique (en millions de FCFA)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Comments: La question étant relative à la présentation des dépenses de la revue de milieu d'année dans les différentes classifications, la réponse "a" est appropriée. En effet, la section "IV- Présentation du niveau d'exécution des dépenses suivant les quatre (04) classifications (administrative, économique, fonctionnelle et programmatique)" apporte des éléments de réponse et présente des discussions narratives, notamment la Classification programmatique et économique (pages 75-79). <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que la Classification programmatique et économique des pages 75 à 79 fournit uniquement des chiffres d'exécution au 30 juin 2022 et non des estimations de dépenses mises à jour pour la totalité de l'exercice 2022, la réponse existante « d » est 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:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

La section V. Es estimations de recettes mises à jour pour l'exercice en cours (projections des sources individuelles de recettes par régie à fin décembre 2022) présente et donne une explication de toutes les différences entre les estimations de recettes d'origine et mises à jour (pages 39-50).

Pour ce qui est des explications, des discussions narratives sont faites sur chaque catégorie de recettes. (Cf. les pages 40, 43 et 45).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Dans la RMA 2022, les estimations des recettes par catégorie (recettes fiscales et non fiscales) sont présentées et discutées comme suit :

- A. Présentation des recettes fiscales et justification des écarts de réalisation (pages 20-25)
- B. Présentation des recettes non fiscales et justification des écarts de réalisation (pages 25-27)
- C. Présentation des autres recettes budgétaires et justification des écarts de réalisation (pages 28-29)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Dans la RMA 2022, les sources individuelles de recettes sont présentées par régie comme suit :
Voir la section V. ESTIMATIONS DE RECETTES MISES À JOUR POUR L'EXERCICE EN COURS (PROJECTIONS DES SOURCES INDIVIDUELLES DE RECETTES PAR V RÉGIE A FIN DÉCEMBRE 2022). (Pages 39-50)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

Comment:

Voir Tableau n°21 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).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les estimations de l'emprunt et de la dette du gouvernement ont été mises à jour (Tableau n°21 à la page 80). Les informations sur les différences entre les estimations initiales et mises à jour ne sont pas présentées. <https://budgetbenin.bj/wp-content/uploads/2022/09/V2Revue-de-milieu-d-annee.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

La section III. ANALYSE DE L'EXECUTION DES DEPENSES DE L'ETAT POUR 2021 consacre une discussion narrative portant sur chaque écart observé entre résultats réels et dépenses approuvées. (Pages 27-37)

Par ailleurs, le rapport de fin d'année 2021 présente dans le tableau n°8 (pages 34-36) la synthèse des réaffectations de fonds entre unités administratives

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les estimations des différences entre les niveaux adoptés et le résultat réel pour toutes les dépenses sont présentées, accompagnées d'une discussion narrative dans tout le Rapport de fin d'année 2021, notamment sur les niveaux atteints des dépenses budgétaires. (Pages 27-37) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Le chapitre VI-Présentation du niveau d'exécution des dépenses par classification donne et commente les estimations de dépenses selon les trois classifications de dépenses (pages 61-67)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année 2021 consacre une bonne présentation sur les estimations de dépenses selon les trois (03) classifications de dépenses (par classification administrative, économique et fonctionnelle). (Pages 61-67) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Le chapitre VI-Présentation du niveau d'exécution des dépenses par classification donne et commente les estimations de dépenses selon les trois classifications de dépenses (pages 61-67)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année 2021 consacre une bonne présentation sur les estimations de dépenses selon les trois (03) classifications de dépenses (par classification administrative, économique et fonctionnelle). (Pages 61-67) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 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 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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.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 sont présentées. Pages 72, 99-100, 105-106, 108-109,113, 116, 120-122, 127, 131, 135-136, 140-142,145-146, 149-150 du rapport de fin d'année 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année 2021 consacre une présentation détaillée sur les estimations de dépenses selon la classification programmatique telle que approuvée par l'assemblée législative à travers la section X. NIVEAU D'EXECUTION DES POLITIQUES PUBLIQUES ET D'ATTEINTE DES OBJECTIFS DE PERFORMANCE DANS LES MINISTERES. (Pages 91-146) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Version lisible par la machine des données du rapport de fin 2021

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

Comment:

Dans le RFA 2021 de la page 17 à 26 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 2021 :

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La section 3 du rapport de fin d'année 2021 consolide les informations sur les recettes de l'Etat en 2021, analyse et discute les différents écarts constatés entre les prévisions initiales et les résultats finaux obtenus des impôts, droits et taxes pendant l'année 2021 et compare la performance de l'année 2021 à celle de l'année 2020. (Pages 17 à 25) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>
<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Version lisible par la machine des données du rapport de fin 2021

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

Version citoyenne du RFA 2021

<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>

Comment:

Les estimations de recettes par catégorie (telles que les recettes et les recettes non fiscales) sont présentées à la page 17-25 du RFA 2021

Voir aussi la version citoyenne du RFA 2021 (Pages 9-12)

Voir également la version lisible par la machine des données du rapport de fin 2021 :

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La section 3 du rapport de fin d'année 2021 consolide les informations sur les recettes de l'Etat en 2021, analyse et discute les différents écarts constatés entre les prévisions initiales et les résultats finaux obtenus des impôts, droits et taxes pendant l'année 2021 et compare la performance de l'année 2021 à celle de l'année 2020. (Pages 17 à 25) <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Version lisible par la machine des données du rapport de fin 2021

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fbudgetbenin.bj%2Fwp-content%2Fuploads%2F2022%2F06%2FTableaux-statistiques-du-RFA-2021.xlsx&wdOrigin=BROWSELINK>

Version citoyenne du RFA 2021

<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>

Comment:

Oui, le rapport de fin d'année présente les différentes sources de recettes. Pour le rapport de fin d'année 2021, les sources individuelles de recettes budgétaires sont présentées de la page 17 à 25.

Voir aussi la version citoyenne du RFA 2019 (Pages 9-12)

Voir également la version lisible par la machine des données du rapport de fin 2021 :

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La version citoyenne appropriée à citer dans le commentaire du chercheur est celle de 2021 dont le lien d'accès est :

<https://budgetbenin.bj/wp-content/uploads/2022/07/VERSION-DU-CITOYEN-2021.pdf>

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Rapport sur la gestion de la dette publique en 2021

<https://www.caa.bj/dette-publique/rapport-de-gestion-de-la-dette/rapport-sur-la-gestion-de-la-dette-publique-2021/>

Comment:

Le RFA 2021 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 45 à 58.

Par ailleurs, le rapport sur la gestion de la dette publique en 2021 donne des éléments suffisants sur la dette publique et sa composition.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Comments: Les estimations des différences entre les prévisions initiales de l'emprunt (nouveaux engagements financiers de l'Etat) et le résultat réel pour cet exercice sont présentées. Voir sous section C. NOUVEAUX EMPRUNTS PUBLICS POUR LE FINANCEMENT DU DÉFICIT ET LA COUVERTURE DES CHARGES DE TRÉSORERIE (Page 41) Par ailleurs, ces informations sur les niveaux atteints comparativement aux objectifs initiaux sont présentés pour les remboursements de la dette publique (service de la dette par source : dette intérieure et dette extérieure). voir page 40 sous section B. POINT SUR LES REMBOURSEMENTS DE LA DETTE PUBLIQUE ANTÉRIEURE (CHARGES DE TRÉSORERIE) Ensuite, les intérêts de la dette publique présentés en termes de charges financières de la dette sont également présentés et discutés selon la dette intérieure et la dette extérieure. Voir le Tableau n°5 : Evolution de l'exécution des dépenses ordinaires entre 2020 et 2021 (en millions de FCFA) à la page 29 du rapport. Enfin, le niveau de l'encours de la dette publique est présenté à la dernière ligne du Tableau 1 : Hypothèses macro-économiques de départ et résultats réels obtenus (estimations) pour l'année 2021. Il est analysé et discuté à la page 45 du rapport de fin d'année 2021. <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf> D'autres éléments sont fournis dans le rapport sur la gestion de la dette publique 2021 comme : - Tableau 1: Répartition du Plafond d'endettement extérieur pour l'année 2021 (Page 26) - Tableau 3: Répartition du plafond d'endettement intérieur et réalisation pour l'année 2021 (Page 30) - V.1 Encours de la dette publique (Page 34-36) - V.5 Structure par maturité initiale (2015-2021) et structure par maturité résiduelle à fin 2021 (Pages 37 et 38) - V.6 Structure par taux d'intérêt (Page 38-39) <https://www.caa.bj/dette-publique/rapport-de-gestion-de-la-dette/rapport-sur-la-gestion-de-la-dette-publique-2021/>

IBP Comment

Le commentaire de l'examineur gouvernemental est également bien noté. Effectivement, les estimations mises à jour suivantes sur les emprunts et la dette se trouvent dans le Rapport de fin d'année : Nouveaux emprunts nets : page 41, Tableau 10 à la page 42 Paiements d'intérêts : Tableau 5, à la page 29 Encours de la dette et si la dette est externe ou interne (bien que des calculs soient nécessaires) : à la page 46 Cependant, le Rapport sur la gestion de la dette publique n'est pas mentionné dans le Rapport de fin d'année, et il n'est pas répertorié sur la page pour le RFA sur le site de la DGB (https://budgetbenin.bj/publications/?sub_menu_id=1&mymainexercice_id=undefined&mymainlink_id=4&myportfolio_id=192). La réponse existante de "c" est conservée.

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 2021
<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Rapport sur la gestion de la dette publique en 2021
<https://www.caa.bj/dette-publique/rapport-de-gestion-de-la-dette/rapport-sur-la-gestion-de-la-dette-publique-2021/>

Comment:

Le RFA 2021 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 45 à 58.
Par ailleurs, le rapport sur la gestion de la dette publique en 2021 donne des éléments suffisants sur la dette publique et sa composition.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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 Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

Comments: Les estimations des différences entre les prévisions initiales de l'emprunt (nouveaux engagements financiers de l'Etat) et le résultat réel pour cet exercice sont présentées. Voir sous section C. NOUVEAUX EMPRUNTS PUBLICS POUR LE FINANCEMENT DU DÉFICIT ET LA COUVERTURE DES CHARGES DE TRÉSORERIE (Page 41) Par ailleurs, ces informations sur les niveaux atteints comparativement aux objectifs initiaux sont présentés pour les remboursements de la dette publique (service de la dette par source : dette intérieure et dette extérieure). voir page 40 sous section B. POINT SUR LES REMBOURSEMENTS DE LA DETTE PUBLIQUE ANTÉRIEURE (CHARGES DE TRÉSORERIE) Ensuite, les intérêts de la dette publique présentés en termes de charges financières de la dette sont également présentés et discutés selon la dette intérieure et la dette extérieure. Voir le Tableau n°5 : Evolution de l'exécution des dépenses ordinaires entre 2020 et 2021 (en millions de FCFA) à la page 29 du rapport. Enfin, le niveau de l'encours de la dette publique est présenté à la dernière ligne du Tableau 1 : Hypothèses macro-économiques de départ et résultats réels obtenus (estimations) pour l'année 2021. Il est analysé et discuté à la page 45 du rapport de fin d'année 2021. <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf> D'autres éléments sont fournis dans le rapport sur la gestion de la dette publique 2021 comme : - Tableau 1: Répartition du Plafond d'endettement extérieur pour l'année 2021 (Page 26) - Tableau 3: Répartition du plafond d'endettement intérieur et réalisation pour l'année 2021 (Page 30) - V.1 Encours de la dette publique (Page 34-36) - V.5 Structure par maturité initiale (2015-2021) et structure par maturité résiduelle à fin 2021 (Pages 37 et 38) - V.6 Structure par taux d'intérêt (Page 38-39) <https://www.caa.bj/dette-publique/rapport-de-gestion-de-la-dette/rapport-sur-la-gestion-de-la-dette-publique-2021/>

IBP Comment

Veillez voir le commentaire "IBP STAFF" à Q90 ; la réponse existante de "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" est maintenue.

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

Rapport de fin d'année 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Le chapitre I. Bref aperçu de la situation économique du Bénin présente les différences entre les prévisions macroéconomiques initiales et les résultats réels pour 2021 (Pages 9-14) accompagnées de discussions narratives.

Tableau 1 : PRÉSENTATION DES DIFFÉRENCES ENTRE HYPOTHÈSES A MACRO-ÉCONOMIQUES INITIALES ET RÉSULTATS RÉELS (ESTIMATIONS)
Page 10

Étant donné que le Tableau 1 n'inclut pas d'informations sur les taux d'intérêt, mais inclut des informations au-delà des éléments de base (par exemple, la balance commerciale et l'investissement en proportion du PIB), la réponse « b » s'applique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

Rapport de fin d'année 2021 <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Les principales hypothèses macro-économiques et les résultats obtenus sont consignés dans le tableau ci-après :

Tableau 1 : Hypothèses macro-économiques de départ et résultats réels obtenus (estimations) pour l'année 2021

Le taux d'inflation, mesuré par l'Indice Harmonisé des Prix à la Consommation, s'est établi à 1,7% en 2021 contre une prévision actualisée de 2% et 3,0% en 2020.

Les déficits courants se sont-ils creusés en s'affichant respectivement à 4,4% du PIB en 2021 contre une prévision révisée de 4,9% du PIB et 1,7%

du PIB en 2020. Cette tendance est identique pour le déficit commercial.

Toutefois, malgré la hausse du déficit courant, le solde global de la Balance des paiements est ressorti fortement excédentaire grâce à l'afflux de capitaux étrangers

Le solde global de la balance des paiements s'est affiché excédentaire à 6,0% du PIB en 2021 contre 3,4% du PIB en 2020 et 0,5% du PIB en 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Rapport de fin d'année 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.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 90-154)

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.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 90-154)

Par ailleurs, un point des données non financières est fait suivant les dépenses pro pauvres (Pages 70-78)

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

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 70-78)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les 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. Voir pages 70-78 <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 2021
<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Voir page 33 du Rapport de fin d'année 2021

Des estimations actualisées des revenus et du financement ne sont pas fournies, pas plus que les justifications politiques (voir Question 33); la réponse "c" est donc sélectionnée

Peer Reviewer

Opinion: Agree

Government 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 fonds extrabudgétaires sont présentés au travers des comptes d'affectation spéciale conformément à l'article 39 de la loi n°2013-14 du 27 septembre 2013 portant loi de finances en République du Bénin. A cet effet, à la page 33 du Rapport de fin d'année 2021, les estimations des différences entre toutes les estimations initiales des fonds extrabudgétaires et les résultats réels sont présentées, ainsi qu'une discussion narrative. En effet, les écarts entre les prévisions et les exécutions sont présentés et commentés. Par ailleurs, la section traitant de la situation financière des entreprises publiques, notamment les offices de l'Etat a également présentés l'ensemble de leurs ressources propres (Pages 83-88) La réponse appropriée est donc "a". <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Comme le note le chercheur, la page 33 du Rapport de fin d'année ne fournit pas de déclaration d'intention ou de justification politique pour les fonds, ni d'estimations actualisées de leurs revenus et de leur financement. La réponse existante "c" est conservée.

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 2021

<https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

Comment:

Oui, le rapport de fin d'année 2021 consacre une section aux flux de trésorerie de l'Etat. (Pages 39-42)

Par ailleurs, un compte administratif de l'ordinateur est produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/06/RFA-2021.pdf>

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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Déclaration générale de conformité 2020

<https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf> ou

<https://cdescomptes.bj/publications/download/44>

Rapport sur l'exécution de la loi de finances 2020

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> ou

<https://cdescomptes.bj/publications/download/46>

Comment:

Confère la Déclaration générale de conformité

Confère le Rapport sur l'exécution de la loi de finances qui ont été rendu public très tardivement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Comments: Le rapport sur l'exécution de la loi de finances élaboré par la Cour des Comptes est une source contradictoire d'information pour le règlement du budget de l'Etat. Il examine les résultats de l'exécution de la loi de finances (conformité) et analyse des conditions de réalisation des dépenses et des recettes à la lumière des textes en vigueur (financier). Il permet à la Représentation nationale et au citoyen d'apprécier l'utilisation faite des crédits votés pour le fonctionnement des services publics et la réalisation des objectifs de développement au travers la conduite des politiques économique et sociale du gouvernement (performance). Cf. Déclaration générale de conformité 2020 <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf> Cf. Rapport sur l'exécution de la loi de finances 2020 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> Les rapports d'audit objet de cette enquête, sont publiés en décembre 2021, soit dans un délai de 12 mois, largement en dessous des 18 mois reconnu internationalement pour leurs publications. Le commentaire fait par le chercheur sur le respect du délai de publication est donc inapproprié/inopportun.

IBP Comment

L'examineur du gouvernement a raison de noter que le rapport a été publié à temps, comme indiqué à la question AR-2. Le rapport ne contient pas d'évaluations visant à déterminer si les activités gouvernementales ont respecté les principes d'économie, d'efficacité et d'efficacités (performance) ; la réponse existante "b" est conservée.

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:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

Les différents Rapports sur l'Exécution de la Loi de Finances (RELF) dont le plus récent est celui de l'exercice budgétaire 2020 sont publiés.

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf> ou

<https://cdescomptes.bj/publications/download/46>

<https://finances.bj/wp-content/uploads/2022/06/Rapport-définitif-COVID-19-Signé-1.pdf>

Comment:

Une partie des dépenses relevant de la mission de la Cour des comptes ont été auditées. Les articles 91 à 95 de la loi 2022-08 sur les procédures précitées expliquent bien que la Cour est chargée de contrôler l'exécution des lois de finances, et que ce contrôle concerne toutes les opérations financières de l'Etat, c'est-à-dire « toutes les opérations du budget général, des comptes spéciaux du Trésor, des budgets annexes et des opérations de trésorerie ».

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Le rapport sur l'exécution de la loi de finances élaboré par la Cour des Comptes examine les résultats de l'exécution de la loi de finances et analyse les conditions de réalisation des dépenses et des recettes à la lumière des textes en vigueur. Ledit rapport porte sur l'ensemble des périmètres de la loi de finances (budget de l'Etat et opérations de trésorerie). Il a donc une couverture exhaustive en termes de contrôle de l'exécution budgétaire faite par l'exécutif et s'arrime sur les prérogatives et dispositions des articles 91 à 95 de la loi 2022-08 sur les procédures. En effet, elles expliquent bien que la Cour est chargée de contrôler l'exécution des lois de finances, et que ce contrôle concerne toutes les opérations financières de l'Etat, c'est-à-dire « toutes les opérations du budget général, des comptes spéciaux du Trésor, des budgets annexes et des opérations de trésorerie ». Cf. Déclaration générale de conformité 2020 <https://budgetbenin.bj/wp-content/uploads/2021/12/DECLARATION-G-C-G-2020-COUR-DES-COMPTES.pdf> Cf. Rapport sur l'exécution de la loi de finances 2020 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Researcher Response

Parlant d'audit l'ISC du Bénin ne fait pas encore l'audit proprement dit mais produit un rapport sur l'exécution du budget. L'ISC doit contrôler l'emploi des ressources au niveau de l'Etat, des collectivités territoriales et des entreprises publiques. L'ISC a d'énormes retards dans l'apurement des comptes des collectivités territoriales, de même pour les entreprises publiques. Depuis 2010 un seul compte de l'Etat a connu un apurement.

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:**Comment:**

Il n'y a pas de fonds extrabudgétaires

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: Le rapport sur l'exécution de la loi de finances élaboré par la Cour des Comptes examine l'ensemble des résultats de l'exécution de la loi de finances, y compris les comptes d'affectation spéciale qui font office des fonds extrabudgétaires conformément à l'article 39 de loi n°2013-14 du 27 septembre 2013 relative aux lois de finances. Confer les pages 17, 20, 37, 74 du Rapport sur l'exécution de la loi de finances 2020 <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

IBP Comment

Le commentaire de l'examineur gouvernemental est bien noté. Les pages de l'AR cités (17, 20, 37, 74) semblent simplement énumérer les recettes et les dépenses des comptes d'affectation spéciale issus du Compte Général de l'Administration des Finances. La réponse existante de « d » est maintenue pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

<https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

Comment:

Les rapports d'audit annuels ne sont pas élaborés toutes les années budgétaires et ne comprennent pas de résumé analytique

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports d'audit annuels élaborés pour chaque année budgétaire, notamment celui de 2020 ne présentent pas de résumé exécutif. <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

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:

N/A

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: c. Yes, the executive reports publicly on some audit findings.

Comments: Sur la base des Relevés des Conseils des Ministres, l'exécutif rend publiquement compte des mesures prises pour donner suite aux observations, aux recommandations des audits réalisés ou des décisions issues des jugements des comptes au cours d'une année.

<https://sgg.gouv.bj/recherche/?type=cm&begin=2021-06-02&end=2021-06-02&keywords=mesures+d%27audit> (Page 4)

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:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

N/A

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: Disagree

Suggested Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: La Cour des Comptes rend publiquement compte de l'état d'exécution des recommandations antérieures faites à l'exécutif dans le rapport d'audit. A titre illustratif, le Rapport sur l'exécution de la loi de finances 2020 renseigne aux pages 48 (les deux derniers paragraphes), 50 (point 3., paragraphe 2), 57 (point a.), 60 (point c.), 62 et les autres pages. Globalement, le rapport d'audit de la gestion budgétaire rappelle et fait le point des mesures prises ou non par l'exécutif pour donner suite à chaque recommandation antérieure. <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>

IBP Comment

Le commentaire de l'examineur gouvernemental est bien noté. Les citations tout au long du Rapport sur l'exécution de la loi de finances 2020 sont bien accueillies ; étant donné que les mesures de suivi par l'exécutif des recommandations de la Cour ne sont pas présentées de manière systématique et qu'il n'est pas clair pour le lecteur si toutes les recommandations antérieures sont présentées, la réponse est révisée de « d » à « c ».

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 y a pas d'IFI

Comment:

Non il y a pas d'IFI mais l'institut parlementaire du Bénin (IPAB) créé par décision n°2019-70 du 24 septembre 2019 en remplacement de la Cellule

d'Analyse des politiques de développement de l'Assemblée nationale (CAPAN) a en son sein une unité de recherche en Finances publiques et Economie. Cette unité de recherche s'occupe au sein de l'Institut parlementaire du Bénin des activités d'étude, de recherche et de renforcement des capacités en lien avec les finances publiques et l'économie.

https://assemblee-nationale.bj/index.php/presentation/administration_parlementaire/structure_appui/

Peer Reviewer

Opinion: Agree

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:

Il y a pas d'IFI

Comment:

Il 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:

Il y a pas d'IFI

Comment:

Il 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:

Il y a pas d'IFI

Comment:

Il 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:

<https://24haubenin.info/?Les-grandes-orientations-du-projet-de-Loi-de-finances-2023>

<https://www.fraternitebj.info/politique/article/debat-d-orientation-budgetaire-pour-2023-le-gouvernement-attendu-au-parlement>

Décret de saisine de l'AN

<https://budgetbenin.bj/wp-content/uploads/2022/06/Decret-2022-337-Transmission-AN.pdf>

Comment:

Le Débat d'Orientation Budgétaire (DOB) a eu lieu 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). Au cours de ce débat les orientations sont présentées aux députés et leur offrent 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. La faitière des OSC (Social Watch Bénin) en finance publique du Bénin participent à ce débat en tant qu'observateur.

Voir par exemple dans l'article de 24haubenin.info: "Les députés ont recommandé au gouvernement de prendre les mesures nécessaires pour assurer la production locale d'engrais et autres intrants agricoles ; les dispositions pour assurer la transformation des produits locaux ; d'assurer la disponibilité de terres agricoles de grande superficie sur l'ensemble du territoire national ; de définir une politique spéciale de mise à disposition d'engrais spécifiques destinés aux cultures vivrières ; de faire bénéficier la subvention des 50% aux producteurs agricoles aux guichets des entreprises exerçant dans le même domaine d'activité que la SoNaMA."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Voir aussi le rapport sur l'organisation du débat d'orientation budgétaire 2022 <https://budgetbenin.bj/wp-content/uploads/2022/11/RAPPORT-DOB.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf>

Comment:

Le Parlement reçoit le Projet de budget de l'exécutif au moins deux mois avant le début de l'année budgétaire. Le projet de Loi de finance est transmis souvent dans le mois d'octobre

Peer Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/?s=projet+du+budget+2022+A+L%27ASSEMBLEE+NATIONALE> 13 Octobre 2022

Government Reviewer

Opinion: Agree

Comments: Voir décret N°2022-554 du 12 octobre 2022 portant transmission à l'Assemblée Nationale le PLF 2023 <https://budgetbenin.bj/wp-content/uploads/2022/10/DECRET-PLF-2023.pdf>

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:

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

Comment:

Le paragraphe 1er de la loi n° 2022-33 DU 9 DECEMBRE 2022 Portant loi de finances pour la gestion 2023 indique la date du 1er décembre 2022 pour le vote et l'adoption du PLF 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Comments: Le projet de loi de finances est voté et adopté le 1er décembre 2022, soit exactement un (01) mois avant le début de l'exercice budgétaire. Confer le paragraphe 1er de la loi n° 2022-33 DU 9 DECEMBRE 2022 Portant loi de finances pour la gestion 2023.

<https://budgetbenin.bj/wp-content/uploads/2022/12/LOI-DE-FINANCES-GESTION-2023.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le dernier mois de l'année précédant l'exercice 2023 avait déjà commencé lorsque le PLF 2023 a été adopté, la réponse existante « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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:

<https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>
http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'article 62 de la LOLF stipule que : Aucun article additionnel, aucun amendement à un projet de loi de finances ne peut être proposé par l'Assemblée Nationale, sauf s'il tend à supprimer ou à réduire effectivement une 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 tout amendement sont motivés et accompagnés des développements des moyens qui les justifient. La disjonction d'articles additionnels ou d'amendements qui contreviennent aux dispositions du présent article ou à l'objet des lois de finances défini à l'alinéa 1er de l'article 4 est de droit. <https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>

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 2023
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=undefined&mymainlink_id=28&myportfolio_id=250

Examen au parlement du projet de loi de finances : les parlementaires mettent à contribution leur droit d'amendement
<https://budgetbenin.bj/examen-au-parlement-du-projet-de-loi-de-finances-pour-la-gestion-2023/>

Comment:

Voir Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2023 avec Résultats issus des amendements du projet de budget par l'Assemblée Nationale

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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 2023 <https://budgetbenin.bj/wp-content/uploads/2022/12/Rapport-General-PLF-2023.pdf> - 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. <https://budgetbenin.bj/examen-au-parlement-du-projet-de-loi-de-finances-pour-la-gestion-2022/>

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:

Rapports spéciaux d'adoption du PLF 2023

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=249

Rapport général d'adoption du projet de loi de finances 2023

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=undefined&mymainlink_id=28&myportfolio_id=250

Comment:

C'est la Commission des Finances et des Echanges de l'Assemblée Nationale

Cependant, une vérification par javascript de la date de dernière modification des pages web avec les PDF de ces rapports indique le 7 ou le 8 mars 2023 (après l'adoption du budget 2023).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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, mais pas préalablement à l'adoption du budget. - Voir Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2023 ; - Confer la Radio hémicycle « La voix du Peuple » Exemple de rapport spécial : <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPPORT-SPECIAL-BUDGET-SANTE-2.pdf>

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:

Rapports spéciaux d'adoption du PLF 2023

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=15&mymainlink_id=8&myportfolio_id=249

Rapport général d'adoption du projet de loi de finances 2023

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=undefined&mymainlink_id=28&myportfolio_id=250

Comment:

Il y a eu les commissions des finances, des équipements, des affaires sociales.

Mais aussi les Groupes parlementaires

Cependant, les rapports ci-dessus sont produits seulement par la Commission des finances et des échanges.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://budgetbenin.bj/wp-content/uploads/2022/12/Rapport-General-PLF-2023.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPPORT-SPECIAL-BUDGET-SANTE-2.pdf> (Exemple)

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:

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.

Source:

Comment:

L'exécutif transmet trimestriellement pour information le rapport en cours d'année sur l'exécution de la loi de finances. Le Rapport à fin mars n'a fait l'objet d'aucune étude. Le Rapport à fin juin non plus.

Ce n'est que la présentation faite en fin septembre qui figure dans le rapport d'examen du projet de loi de finances gestion 2023. Mais ceci fait juste un résumé de ce que l'exécutif a publié et ne tire aucune conclusion, encore moins fait aucune recommandation.

En effet ces rapports trimestriels sont à titre informatif et l'on ne voit pas le Parlement l'inscrire à l'ordre du jour de ses sessions comme point à étudier.

L'Article 93 de la LOLF donne cette responsabilité à la Commission des Finances et des Echanges de l'Assemblée Nationale de l'Assemblée Nationale. La Commission est assistée de fonctionnaires qui doivent passer en revue les rapports trimestriels sur l'exécution du Budget de l'Etat. Mieux « les informations demandées par l'Assemblée Nationale ou les investigations à mener sur place ne peuvent lui être refusées ». Pour ce faire, l'Assemblée Nationale va utiliser les mécanismes de contrôle parlementaire prévus à son Règlement Intérieur (questions écrites ou orales, interpellations ou questions d'actualité, etc.). Nous n'avons aucune preuve matérielle que ce mécanisme de contrôle parlementaire ait été utilisé concernant les rapports d'exécution du Budget de l'Etat.

Peer Reviewer

Opinion: Agree

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 2023 d'une section « A. L'EXECUTION DE LA LOI DE FINANCES, GESTION 2022 A FIN SEPTEMBRE » en est l'illustration. (Page 11) <https://budgetbenin.bj/wp-content/uploads/2022/12/Rapport-General-PLF-2023.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. À la lumière du rapport législatif fourni, la réponse est révisée de « d » à « b ».

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:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

Loi N° 2022-25 du 11 Novembre 2022 portant loi de finances rectificative pour la gestion 2022
https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=14&mymainlink_id=8&myportfolio_id=217

Comment:

Les lois de finances rectificatives viennent régulariser la situation souvent vers le dernier trimestre de l'année.

Au cours donc du vote des lois de finances rectificatives ou des lois de règlement, l'Assemblée Nationale doit s'assurer que le pouvoir de modification des crédits dévolu aux ordonnateurs (Art. 18 de la LOLF), et surtout le pouvoir de régulation budgétaire du ministre en charge des finances (Art. 72 de la LOLF) ont été exercés sans empiéter sur les prérogatives d'autorisation de l'institution parlementaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans la pratique, en cas d'urgence et de nécessité impérieuse d'intérêt national, des transferts de crédits peuvent être effectués par Arrêté du Ministre de l'Economie et des Finances avec annotation du Secrétariat Général du Gouvernement (SGG). L'Assemblée Nationale est périodiquement et systématiquement informée à travers des rapports trimestriels d'exécution de la loi de finances. Enfin, lesdits mouvements de crédits sont consolidés dans le projet de loi de règlement et est déposé à l'Assemblée Nationale au plus tard fin juin suivant l'année budgétaire concernée.

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:

L'article 26 de la LOLF

Comment:

Aux termes de l'article 26 de la LOLF, 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 (AN) 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.

Donc l'exécutif n'est tenu d'obtenir préalablement l'autorisation du Parlement. L'exécutif pose d'abord l'acte et a ensuite l'obligation d'informer le Parlement, mais ne lui déposera le projet de loi de ratification qu'à sa session suivante.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: La réponse proposée par le chercheur n'est pas indiquée ni appropriée. En effet, du point de vue juridique, la loi organique relative aux lois de finance du Bénin LOLF 2013 précise en son article 26 que : 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 (AN) 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. <https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf>

IBP Comment

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

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:

Articles 24 à 29 de la LOLF

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

Voir aussi : <https://budgetbenin.bj/wp-content/uploads/2022/11/LOI-N-2022-25-DU-11-NOVEMBRE-2022-LOI-DE-FINANCES-RECTIFICATIVE-2022.pdf>

Comment:

L'article 51 de la LOLF stipule que :

"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 définies par la loi de finances de l'année se trouvent bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits ;
- si les recettes constatées dépassent sensiblement les provisions de la loi de finances de l'année ;
- s'il y a intervention de mesures législatives ou réglementaires affectant, de manière substantielle l'exécution du budget."

Dans le cadre des lois de finances rectificatives, il n'y a pas une obligation de demande de l'approbation préalable du Parlement. Les lois de finances rectificatives ne conditionnent pas le passage à l'exécution par le Gouvernement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: 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 définies par la loi de finances de l'année se trouvent bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits ; - si les recettes constatées dépassent sensiblement les provisions de la loi de finances de l'année ; - s'il y a intervention de mesures législatives ou réglementaires affectant, de manière substantielle l'exécution du budget." <https://budgetbenin.bj/wp-content/uploads/2020/04/LOLF-PROMULGUEE.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/LOI-N-2022-25-DU-11-NOVEMBRE-2022-LOI-DE-FINANCES-RECTIFICATIVE-2022.pdf>

IBP Comment

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

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:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Dernier RELF publié: <https://budgetbenin.bj/wp-content/uploads/2021/12/RAPPORT-SUR-L-EXECUTION-DE-LA-LOI-DE-FINANCES.pdf>, le 22.12.2021

Dernière Loi de Règlement (LR) publiée: <https://budgetbenin.bj/wp-content/uploads/2022/11/LOI-N-2022-24-DU-11-NOVEMBRE-2022-LOI-DE-REGLEMENT-DEFINITIF-2020.pdf>, le 25.11.2022

Date de transmission en retard du de la LR Gestion 2020: <https://sgg.gouv.bj/doc/decret-2022-118/download>, en février 2022

Comment:

L'audit d'attestation de conformité s'effectue sur la base d'un document tel un rapport que la Cour instruit sur la base de ses procédures: c'est le cas du contrôle budgétaire opéré sur les documents de reddition de compte de l'État chaque année et qui aboutit au Rapport sur l'exécution de la loi de finances (RELF) assorti de la Déclaration générale de conformité (DGC). Cette analyse concerne l'exécution budgétaire dans tous les ministères et institutions de l'Etat. Les RELF actuels souffrent de ce qu'ils n'intègrent pas les avis sur les Rapports Annuels de Performance et autres. Conformément aux dispositions de l'article 54 de la LOLF, la loi de règlement est accompagnée du RELF intégrant l'avis de la Cour des comptes sur les rapports annuels de performance de chaque programme budgétaire.

Le Projet de Loi de Règlement que le RELF gestion 2020 accompagne devrait être déposé au Parlement en Octobre 2021 (ou avant), mais il n'a été transmis qu'en février 2022. Ceci est une violation des délais prévus par l'article 66 du RELF

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:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

- la Loi n°2019-40 du 7 novembre 2019 portant révision de la loi n°90-032 du 11 décembre 1990 portant constitution de la République du Bénin (notamment en ses articles 134-1 à 134-6, 52, 53, 56, 99 et 112) : <https://sgg.gouv.bj/doc/loi-2019-40/>, en son article 134-4
- la Loi n°2022-05 du 27 juin 2022 portant loi organique sur la Cour des comptes : <https://sgg.gouv.bj/doc/loi-2022-05/>, en son article 16
- la Loi n°2022-06 du 27 juin 2022 portant statut des magistrats de la Cour des comptes : <https://sgg.gouv.bj/doc/loi-2022-06/>, en son article 10

Comment:

Le Président de la Cour des comptes est nommé par le Président de la République, après juste l'avis consultatif uniquement du Président de l'Assemblée Nationale. Dans tous les cas le consentement de l'Assemblée n'est pas requis. Mais le Président de la République est tenu de nommer le Président de la Cour des comptes parmi des personnalités au profil bien précisé par la loi. C'est dire que le Président de la République ne peut pas nommer n'importe qui.

Durant son mandat de 5 ans qui est renouvelable une fois, le Président de la Cour des comptes est inamovible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: Constitution du Bénin : Article 134-4, "Le président de la Cour des Comptes est nommé pour une durée de cinq (05) ans par le président de la République, après avis du président de l'Assemblée nationale, parmi les magistrats, les juristes de haut niveau, les inspecteurs des finances, les administrateurs du trésor ou des impôts, les administrateurs des services financiers, les économistes gestionnaires ou les experts comptables ayant ou moins quinze (15) ans d'expérience professionnelle par décret pris en Conseil des Ministres. Il est inamovible pendant la durée de son mandat renouvelable une seule fois." A cet effet, le responsable de l'ISC ne peut être démis/e de ses fonctions que par le corps législatif ou la justice ; le corps législatif ou la justice doit donner son consentement final avant qu'il ou elle ne soit démis/e de ses fonctions.
<https://sgg.gouv.bj/doc/loi-2019-40/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse existante « b » est conservée.

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:

- la Loi n°2019-40 du 7 novembre 2019 portant révision de la loi n°90-032 du 11 décembre 1990 portant constitution de la République du Bénin (notamment en ses articles 134-1 à 134-6, 52, 53, 56, 99 et 112) : <https://sgg.gouv.bj/doc/loi-2019-40/>, en son article 134-4
- la Loi n°2022-05 du 27 juin 2022 portant loi organique sur la Cour des comptes : <https://sgg.gouv.bj/doc/loi-2022-05/>, en son article 16 et 18
- la Loi n°2022-06 du 27 juin 2022 portant statut des magistrats de la Cour des comptes : <https://sgg.gouv.bj/doc/loi-2022-06/>, en son article 10, 11, 12.

Comment:

Le Président de la Cour des comptes, les Présidents des Chambres de la Cour et les Conseillers sont inamovibles (article 18 de la Loi organique sur la Cour des comptes, articles 10 et 12 de la loi sur le statut des Magistrats de la Cour).

Les articles 24 à 29 de la loi sur le statut des Magistrats de la Cour, il est prévu l'action disciplinaire contre les magistrats de la Cour à engager par le Président de la Cour des comptes devant le Conseil Supérieur des comptes. Le Président de la Cour des comptes est le Président du Conseil des comptes.

Aux termes des lois au Bénin, il n'est pas prévu une instance pouvant démettre le Président de la Cour des comptes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: Constitution du Bénin : Article 134-4, "Le président de la Cour des Comptes est nommé pour une durée de cinq (05) ans par le président de la République, après avis du président de l'Assemblée nationale, parmi les magistrats, les juristes de haut niveau, les inspecteurs des finances, les administrateurs du trésor ou des impôts, les administrateurs des services financiers, les économistes gestionnaires ou les experts comptables ayant ou moins quinze (15) ans d'expérience professionnelle par décret pris en Conseil des ministres. Il est inamovible pendant la durée de son mandat renouvelable une seule fois." <https://sgg.gouv.bj/doc/loi-2019-40/>

IBP Comment

Le commentaire de l'examinateur gouvernemental est bien noté. Il convient également de noter la ligne suivante de l'article 12 de la Loi n°2022-06 du 27 juin 2022 : "Sous réserve de l'action disciplinaire, il ne peut être mis fin à titre temporaire ou définitif, aux fonctions d'un magistrat de la Cour des comptes, qu'après délibération du Conseil supérieur des comptes et dans les formes prévues pour la nomination." À la lumière de cela, et pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués, la réponse est révisée de « c » à « a ».

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:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/12/036-Cour-des-Comptes.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/12/RAPPORT-SPECIAL-BUDGET-COUR-DES-COMPTES-2022.pdf>

Comment:

La Cour des comptes détermine son budget, participe à la conférence budgétaire avec l'Exécutif et transmet son Budget au Parlement. Dans l'esprit de l'article 23 de la Loi organique sur la Cour (<https://sgg.gouv.bj/doc/loi-2022-05>), c'est la Cour qui élabore son projet de Budget que le Président soumet, après avoir consulté le Bureau de la Cour, aux Chambres réunies pour son adoption.

Mais les ressources sont très faibles. Pour la gestion en cours, le Budget de la Cour des comptes représente 0,15% du budget total de l'Etat. La Cour manque des ressources humaines, matérielles et financières.

Voir recommandations et préoccupations pages 4-5 de ce rapport <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPPORT-SPECIAL-BUDGET-COUR-DES-COMPTES-2022.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: 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 est 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. L'ISC détermine son propre budget (à savoir, le soumettre à l'exécutif qui l'accepte avec peu ou pas de modifications ou le soumettre directement à l'Assemblée législative) ou le budget de l'ISC est déterminé par le pouvoir législatif ou judiciaire (ou un organe indépendant), et les fonds qui lui sont accordés sont largement suffisants par rapport aux ressources pour accomplir sa mission. <https://sgg.gouv.bj/doc/loi-2019-40/>

IBP Comment

Le commentaire de l'examineur gouvernemental est bien noté. Sur la base des commentaires supplémentaires fournis par le chercheur, la réponse existante de « c » est maintenue.

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:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

- Loi organique sur la Cour des comptes : <https://sgg.gouv.bj/doc/loi-2022-05/>

- Décret 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/>
- Loi n°2022-08 du 27 juin 2022 portant règles particulières de procédure suivies devant la Cour des comptes: <https://sgg.gouv.bj/doc/loi-2022-08/>

Comment:

La Cour des comptes est indépendante des pouvoirs exécutif et législatif (article 2 de la Loi organique sur la Cour des comptes) . Cette indépendance est garantie par le Président de la République assisté du Conseil supérieur des comptes qui statue comme conseil de discipline des magistrats de la Cour des comptes. En conséquence, ses décisions qui ne sont susceptibles d'aucun recours, s'imposent au pouvoir exécutif, au pouvoir législatif, ainsi qu'à toutes les juridictions (article 134-3 de la Constitution). Il s'en suit également que le programme et les méthodes de travail de la Cour des comptes ainsi que les conclusions de ses travaux « sont établis en toute indépendance du pouvoir exécutif » (article 42 du Code de transparence).

Le Conseiller rapporteur qui conduit l'instruction d'une affaire a tout pouvoir d'investigation. L'obligation du secret professionnel ne lui est pas opposable. Tout refus de communiquer les renseignements ou documents demandés, de laisser visiter les locaux ou de répondre à une convocation constitue une entrave à l'action de la Cour et peut être sanctionnée (articles 23, 24, 32, de la Loi portant règles particulières de procédure suivies devant la Cour des comptes).

La Cour est destinataire de tout rapport établi par les autres organes de contrôle civil ou militaire (article 81 de la Loi portant règles particulières de procédure suivies devant la Cour des comptes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'ISC dispose d'un pouvoir discrétionnaire total pour décider des types d'audits qu'elle souhaite effectuer. Loi n°2022-08 du 27 juin 2022 portant règles particulières de procédures suivant la Cour des Comptes, en ses articles 70-72, 79, 82, 84 et suivants met la Cour des Comptes en capacité de décider de tout type d'audit à effectuer (contrôle administratif, contrôle financier, contrôle budgétaire) et claire également sur les audits de conformité, de performance ainsi que l'audit financier. Voir aussi la loi-2019-40, en son article 134-3 Alinéas 2-4 qui donne tout pouvoir à la Cour des Comptes et fait de ses décisions des décisions sans recours. Loi N° 2022-08 du 27 juin 2022 portant règles particulières de procédure suivies devant la Cour des Comptes. <https://sgg.gouv.bj/doc/loi-2022-08/> Constitution du Bénin <https://sgg.gouv.bj/doc/loi-2019-40/>

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:

Loi organique: <https://sgg.gouv.bj/doc/loi-2022-05/>

Comment:

Malgré la réponse D, l'article 51 de la Loi organique ouvre la possibilité de recours à une expertise externe pour des travaux à caractère spécifique. On peut entre autres, envisager un recours une expertise pour faire l'examen des processus d'audit de la Cour des comptes périodiquement. Vice versa dans l'esprit de ce qui est prévu au dernier paragraphe de l'article 24 de la loi organique où la Cour des comptes du Bénin peut aussi vendre son expertise.

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°2022-08 du 27 juin 2022 portant règles particulières de procédures devant la Cour des Comptes, en son article 70 stipule que "La Cour exerce une fonction juridictionnelle en matière de discipline budgétaire et financière. Cette attribution est exercée par la chambre compétente pour contrôler la gestion de l'entité, devant laquelle sont déférés les auteurs des faits visés à l'article 67 de la présente loi". Aussi le processus d'audit est-il exécuté à travers le principe de collégialité prévu par la loi et le contre rapportage. <https://sgg.gouv.bj/doc/loi-2022-08/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. En l'absence d'exemple spécifique d'une unité interne de la Cour des comptes procédant régulièrement à des examens des processus d'audit, la réponse actuelle « d » est maintenue.

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:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

- Rapport de l'Assemblée Nationale sur le projet de loi de règlement: <https://budgetbenin.bj/wp-content/uploads/2022/11/Rapport-PLR-2020.pdf>
- Rapport spécial : <https://budgetbenin.bj/wp-content/uploads/2022/12/RAPPORT-SPECIAL-BUDGET-COUR-DES-COMPTES-2022.pdf>

Comment:

Nous estimons qu'au moins trois fois des représentants de la Cour des comptes ont été entendu en commission de l'Assemblée Nationale.

Notamment:

- lors des travaux sur la Loi de règlement gestion 2020 en février 2022,
- lors du vote des lois suivantes en juin 2022 :
 - * Loi n°2022-05 du 27 juin 2022 portant loi organique sur la Cour des comptes ;
 - * Loi n°2022-06 du 27 juin 2022 portant statut des magistrats de la Cour des comptes ;
 - * Loi n°2022-08 du 27 juin 2022 portant règles particulières de procédure suivies devant la Cour des comptes ;
- lors des audiences avec la Commission des finances et des échanges en novembre 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En additionnel, confer le rapport de la Commission des Finances et des Echanges de l'Assemblée Nationale sur l'examen du projet de loi portant règlement définitif du budget de l'Etat, gestion 2020 <https://budgetbenin.bj/wp-content/uploads/2022/11/Rapport-PLR-2020.pdf>

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 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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Aspirations-preoccupations-et-requetes-des-OSC.pdf>

Comment:

Par rapport à cette question, nous devons faire une différence entre le "public" et les "organisations de la société civile". Si public est "tous les

citoyens pris individuellement" c'est la Réponse C qui est applicable. Si "public" veut dire "groupes d'organisations de la société civile" alors B s'applique.

Le calendrier budgétaire au Bénin consacre au moins plus de 10 étapes d'implication des citoyens au processus budgétaire (rencontre d'échanges avec les organisations de la société civile, le secteur privé, le patronat, etc.). Mais dans la pratique pour les organisations de la société civile c'est à peine trois étapes qui sont respectées.

La participation phare des organisation de la société civile comme Social Watch Bénin et l'ONG Alcrer est celle qui se passe en février de chaque année dans le cadre de l'élaboration du Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) où le Ministère de l'Economie et des Finances adresse une invitation à ces organisations de la société civile pour venir à une séance "exprimer les aspirations et propositions de la société civile". Il est à saluer que la DGB ait pour une première fois en 2022 produit une "Note d'information sur la prise en compte des aspirations, préoccupations et requêtes prioritaires de la société civile au titre du projet de loi de finances, gestion 2023".

Peer Reviewer

Opinion: Agree

Comments: La réponse c s'applique. En principe seules des institutions spécifiques sont conviées à participer

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Le calendrier budgétaire pour le budget 2022 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.) La Direction générale du Budget, à grâce à l'outil Boussole du processus budgétaire « BousProB » a renforcé l'implication dans les réunions techniques. Lors des travaux d'élaboration du projet du DPBEP initial organisé par la Direction Générale de l'Economie, la société civile et le secteur privé sont impliqués dans la formulation des orientations économiques et budgétaires. Calendrier budgétaire 2022

<https://budgetbenin.bj/wp-content/uploads/2022/02/CALENDRIER-BUDGETAIRE-2023-2025.pdf> Compte rendu de la participation des OSC aux réunions techniques via l'outil BousProB <https://budgetbenin.bj/la-direction-generale-du-budget-implique-les-organisations-de-la-societe-civile-dans-les-reunions-techniques-budgetaires/> Participation de la société civile aux travaux préalables à l'élaboration du Documentation de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) https://socialwatch.bj/wp-content/uploads/2022/04/Budget-de-IEtat-Gestion-2023_DGAE.pdf Conclusion avec le FMI d'un nouvel accord de 42 mois au titre de la FEC/du MEDC et consultations au titre de l'article IV pour le compte de l'année 2022 <https://www.imf.org/fr/News/Articles/2022/04/22/pr22128-imf-staff-reaches-staff-level-agreement-on-new-42-month-2022-article-iv-consultation>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Based on the list of activities provided, the engagement of civil society on the development of the DPBEP appears to be the deepest/most interactive mechanism pertaining directly to the formulation of the annual budget (per the Q125 guidelines, "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."). However, given that only specific CSOs are invited to this engagement (e.g., Social Watch Benin, Alcrer), the existing response of "c" is maintained.

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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Aspirations-preoccupations-et-requetes-des-OSC.pdf>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: 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 : - Echanges entre cadres au niveau de la planification et de la programmation des ministères sectoriels et des groupes vulnérables et sous-représentés de la population sur la thématique « handicap & inclusion » ; - 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 2023). Cadre d'échanges avec les personnes handicapées <https://budgetbenin.bj/wp-content/uploads/2022/11/note-de-service-cadre-de-concertation-pour-inclusion-des-PH.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/Aspirations-preoccupations-et-requetes-des-OSC.pdf>

Researcher Response

Nous ne connaissons de mesures concrètes du gouvernement pour impliquer les couches vulnérables à ce mécanisme néanmoins Social Watch Bénin avant de participer à ce mécanisme collecte les besoins/aspirations au niveau des faitières des organisations de la société civile représentant des individus et des communautés vulnérables et sous-représentés de ces couches vulnérables.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Le cadre de concertation qu'il cite est maintenu par le ministère des Affaires Sociales et de la Microfinance plutôt que par le ministère des Finances/DGB ; Veuillez également consulter le "Response to Review" fourni par le chercheur. La réponse existante « b » est maintenue afin de garantir l'application cohérente de la méthodologie de l'enquête dans les pays évalués.

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:

<https://budgetbenin.bj/wp-content/uploads/2022/11/Aspirations-preoccupations-et-requetes-des-OSC.pdf>

Comment:

Toutes les questions sont mises sur la table.

Surtout par ordre d'importance, les "Politiques relatives aux dépenses sociales", les "Projets d'investissements publics", les "Prévisions des recettes, politiques et administration", le "Niveau du déficit et de la dette", les "Services publics" et les "Questions macro-économiques"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 54-56, 62-64) 2. Prévisions de recettes, politiques et administration (Page 71) 3. Politiques relatives aux dépenses sociales (pages 57-61, 71) 4. Niveau du déficit et de la dette (Page 84-86) 5. Projets d'investissements publics (pages 73) 6. Services publics (Pages 57-61) Par ailleurs, 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/Alcra et la DGE, englobent ensemble les six sujets ci-dessus. - 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 2023 : plaidoyer de la Société civile https://socialwatch.bj/wp-content/uploads/2022/04/Budget-de-lEtat-Gestion-2023_DGAE.pdf DPBEP 2023-2025 <https://budgetbenin.bj/wp-content/uploads/2022/10/DPBEP-2023-2025.pdf>

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:

Comment:

Le Gouvernement n'utilise aucun mécanisme de participation permettant au public d'exprimer ses points de vue pendant l'exécution du budget de l'Etat.

Les revues sectorielles auxquelles quelques ministères invitent les organisations de la société civile portent sur l'exécution physique et financière des Plans de Travail Annuels de ces ministères. La Direction Générale du Budget ou le Ministère de l'Economie et des Finances qui disposent des données agrégées de l'exécution du Budget, ne tient aucune séance d'échanges sur l'exécution du budget. Les RAPEX trimestriels sont publiés, sans aucune séance d'échange.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget 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).

Comments: 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 (cas du ministère des affaires sociales) - 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 dans l'Autorité de régulation des marchés publics qui s'assure de la bonne exécution des marchés publics - Présence des OSC appuyées par les PTF à travers les cellules de participation publique dans le suivi d'impact local au niveau des communes Suivi de l'exécution des budgets des ministères <https://budgetbenin.bj/wp-content/uploads/2022/11/REVUE-MESRS.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/Rapport-de-la-revue-du-PTA-a-fin-juin-2022-du-ME.pdf> https://budgetbenin.bj/publications/?sub_menu_id=2&mymainlink_id=17 Rapport de tracking de l'exécution du budget des programmes et des services Planification Familiale au second semestre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/11/RAPPORT-DE-TRACKING-PF-au-31-decembre-2021.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Les exemples qu'il cite semblent concerner des ministères de tutelle ou des sujets autres que la mise en œuvre du budget national, comme les marchés publics. En outre, selon le chercheur, des revues trimestrielles de performances

des ministères sectoriels ne sont régulières dans tous les ministères. La réponse existante de "d" est conservée afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

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:

Comment:

Un tel mécanisme n'existe pas au cours de la phase d'exécution du Budget de l'Etat au Bénin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Comments: 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. Suivi de l'exécution des budgets des ministères <https://budgetbenin.bj/wp-content/uploads/2022/11/REVUE-MESRS.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/Rapport-de-la-revue-du-PTA-a-fin-juin-2022-du-ME.pdf> https://budgetbenin.bj/publications/?sub_menu_id=2&mymainlink_id=17 Rapport de tracking de l'exécution du budget des programmes et des services Planification Familiale au second semestre 2021 <https://budgetbenin.bj/wp-content/uploads/2022/11/RAPPORT-DE-TRACKING-PF-au-31-decembre-2021.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Selon le chercheur et le commentaire de l'IBP sur la question Q128, aucun mécanisme formel de participation pour la phase de mise en œuvre du budget national n'est en place. Conformément aux lignes directrices concernant la question Q129, cela nécessite la sélection de la réponse « 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:

Comment:

Un tel mécanisme d'engagement de l'Exécutif n'existe pas au cours de la phase d'exécution du Budget de l'Etat au Bénin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: Oui, l'engagement de l'exécutif avec les citoyens couvre au moins trois (03) des six thèmes pendant l'exécution du budget de l'Etat, notamment lors des revues périodiques ou conjointes. Voir le relevé du Conseil des Ministres du 1er juin 2022 Compte rendu/ rapport des consultations avec la population sur la conjoncture économique <https://sgg.gouv.bj/cm/2022-06-01/> Matrice de suivi des doléances de la tournée gouvernementale https://budgetbenin.bj/publications/?sub_menu_id=2&mymainexercice_id=undefined&mymainlink_id=17&myportfolio_id=247

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Selon le chercheur et le commentaire de l'IBP sur la question Q128, aucun mécanisme formel de participation pour la phase de mise en œuvre du budget national n'est en place. Conformément aux lignes directrices concernant la question Q130, cela nécessite la sélection de la réponse « 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 there 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:

Comment:

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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Comments: Les informations exhaustives sont fournies en temps opportun préalablement à la participation des citoyens uniquement avant l'un des deux étapes (formulation ou exécution) : • Le calendrier d'élaboration du budget de l'Etat qui est publié en début d'année. • La chaîne d'élaboration du budget de l'Etat avec les étapes de participation et les résultats attendus ; • En plus, des informations sont fournies en temps opportun aux OSC pendant l'une ou l'autre étape. Des acteurs des OSC 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 sectoriels comme MASM, MAEP, etc. par des organisations de la société civile. Dans ce cadre des informations leur sont fournies. En définitive, des informations sur le processus d'engagement sont fournies au Conseil économique et social avant ledit engagement, notamment à la phase d'élaboration du budget de l'Etat. Calendrier budgétaire 2022 <https://budgetbenin.bj/wp-content/uploads/2022/02/CALENDRIER-BUDGETAIRE-2023-2025.pdf> Chaîne d'élaboration du budget de l'Etat avec les résultats attendus <https://budgetbenin.bj/wp-content/uploads/2022/03/Chaine-budgetaire-gestion-2023.pdf>

Researcher Response

En dehors du calendrier budgétaire, le gouvernement ne fournit pas une brève explication des raisons pour lesquelles l'engagement du public est entrepris, y compris les objectifs de l'exécutif concernant son engagement auprès du public.

IBP Comment

Sur la base de la "Response to review" fournie par le chercheur, la réponse existante de « c » est maintenue.

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:

a. Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

Source:

<https://budgetbenin.bj/wp-content/uploads/2022/10/Plaidoyers-des-OSC-pour-le-budget-2023.pdf>

<https://budgetbenin.bj/wp-content/uploads/2022/11/Aspirations-preoccupations-et-requetes-des-OSC.pdf>

Comment:

Il est à saluer que la DGB ait pour une première fois en 2022 produit une "Note d'information sur la prise en compte des aspirations, préoccupations et requêtes prioritaires de la société civile au titre du projet de loi de finances, gestion 2023".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Note d'information sur la prise en comptes des aspirations, préoccupations et requêtes prioritaires de la société civile au titre du projet

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:

Comment:

L'exécutif n'utilise pas des mécanismes de participation permettant au public d'exprimer ses points de vue pendant l'exécution du budget de l'Etat

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

Comments: Oui, l'exécutif produit un document écrit qui comprend à la fois la liste des contributions reçues du public et un rapport détaillé sur la façon dont ces contributions ont été utilisées pour l'aider à surveiller le budget annuel. Lesdites contributions résultent de la participation systématique de la société civile aux différentes revues sectorielles périodiques. Les contributions sont consolidées dans une matrice qui donne des éléments exhaustifs et tangibles sur leurs prises en compte. <https://budgetbenin.bj/wp-content/uploads/2022/11/Matrice-de-suivi-des-recommandations-des-Revues-sectorielles-Bon.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Selon le chercheur et les commentaires de l'IBP à la question 128, il n'existe pas de mécanisme formel utilisé par l'exécutif (c'est-à-dire le ministère des Finances) pendant la phase de mise en œuvre du budget annuel. Les exemples cités concernent davantage les ministères de tutelle, les marchés publics ou le niveau municipal. La réponse existante "d" est conservée.

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 2022: <https://budgetbenin.bj/wp-content/uploads/2022/02/CALENDRIER-BUDGETAIRE-2023-2025.pdf>

Plan d'actions 2022 pour l'amélioration de la transparence budgétaire, la participation publique et la redevabilité: <https://budgetbenin.bj/plandactions-2022-pour-lamelioration-de-la-transparence-budgetaire-la-participation-publique-et-la-redevabilite/>

Comment:

Oui. Des étapes de participation du public sont intégrées dans le calendrier de formulation du Projet de budget de l'exécutif. Mais elles ne sont pas toutes respectées. Par exemple "Rencontre du MEF avec la Société Civile et les centrales syndicales sur le Projet de loi de Finances(PLF)" n'a jamais eu lieu.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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 dépassent plus de 10 et sont organisées comme suit : - 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. Il y a également le plan d'actions 2022 pour l'amélioration de la transparence budgétaire qui comprend l'ensemble des activités pour renforcer les mécanismes formels d'implication du public dans le processus budgétaire.

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 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:

Comment:

Non. Aucun ministère n'utilise des mécanismes de participation permettant au public d'exprimer ses points de vue pendant la formulation ou l'exécution du budget annuel.

FORMULATION

Les dispositions de l'arrêté n°403/MEF/DC/SGM/DGB/ DPPSB /SPSB/SP/ 040 SGG2022 portant fixation du planning des tâches relatives à l'élaboration de la loi de finances pour la gestion 2022, demandaient aux Ministres et Présidents d'Institutions de l'Etat de diffuser par circulaires

les calendriers des activités relatives à l'élaboration des budgets sectoriels. Ces calendriers doivent par ailleurs être « communiqués à la Direction Générale du Budget et publiés sur les sites internet appropriés ». Aucun Ministère ou Institution de l'Etat n'a rendu publique une telle circulaire. A la phase de formulation, c'est les organisations de la société civile qui prennent l'initiative de faire des notes d'analyse budgétaire sectorielle, ou des causerie-débats sur des problèmes budgétaires sectoriels. L'initiative ne vient jamais des ministères.

EXECUTION

C'est à des revues de Plan de Travail Annuel (PTA) que certains ministères invitent à participer la société civile. Ce ne ne sont pas des échanges vraiment focus exécution du budget sectoriel.

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: La réponse proposée par le chercheur est inappropriée et ne reflète pas les possibilités existantes de participation aux revues sectorielles pour lesquelles des bonnes pratiques/expériences nourries sont en extension. En effet, 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. De la documentation existe sur les échanges sur le suivi de l'exécution des budgets des ministères et est disponible via les liens ci-après : https://budgetbenin.bj/wp-content/uploads/2022/11/RAPPORT-REVUE-PTA-AU-31-MARS-2022_MDN.pdf <https://budgetbenin.bj/wp-content/uploads/2022/11/REVUE-MESRS.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/REVUE-MPME.pdf> https://budgetbenin.bj/wp-content/uploads/2022/11/REVUE_MCVDD.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Les ressources qu'il fournit sur l'engagement du public auprès des différents ministères de tutelle sont bien accueillies ; cependant, étant donné que cet engagement est mené via des OSC spécifiques, la réponse est révisée de "d" à "c."

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 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.

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:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

<https://budgetbenin.bj/wp-content/uploads/2023/03/Rapport-G%C3%A9n%C3%A9ral-PLF-2023-1-1.pdf>

Comment:

Oui. La Commission des Finances et des Echanges organise des audiences publiques sur le Projet de Budget de l'Etat, depuis plus de 15 ans

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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). Rapport général de l'Assemblée Nationale sur le PLF 2022 <https://budgetbenin.bj/wp-content/uploads/2022/05/Rapport-general-PLF-2022.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/CHAMBRE-DES-METIERS-DE-LARTISANAT.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/CHAMBRE-DAGRICULTURE.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/ANCB.pdf> <https://budgetbenin.bj/wp-content/uploads/2022/11/SECTEUR-PRIVE.pdf>

IBP Comment

Le contexte supplémentaire fourni par l'examineur gouvernemental est bien noté. Car les audiences publiques dirigées par la commission des finances sont soumises à invitation (voir par exemple haut de page 1 : https://socialwatch.bj/wp-content/uploads/2022/11/2023_Document-danalyse-et-de-plaidoyer-PLF-Gestion-2023_OSC.pdf), la réponse est révisée de « a » à « c ».

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:

<https://budgetbenin.bj/wp-content/uploads/2023/03/Rapport-G%C3%A9n%C3%A9ral-PLF-2023-1-1.pdf>

<https://budgetbenin.bj/wp-content/uploads/2021/01/Document-plaidoyer-PLF-2021.pdf>

Comment:

Toutes ces thématiques peuvent être mises sur la table des échanges, sans restriction.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Des mécanismes de recherche des contributions du public 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 2022, Pages 17 à 19) <https://budgetbenin.bj/wp-content/uploads/2022/05/Rapport-general-PLF-2022.pdf>

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:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Etude parlementaire budget 2022: <https://budgetbenin.bj/wp-content/uploads/2022/05/Rapport-general-PLF-2022.pdf> (Pages 17 à 19)

Etude parlementaire budget 2023: <https://budgetbenin.bj/wp-content/uploads/2023/03/Rapport-G%C3%A9n%C3%A9ral-PLF-2023-1-1.pdf> (pages 18 à 22)

https://budgetbenin.bj/publications/?sub_menu_id=5&mymainexercice_id=undefined&mymainlink_id=28&myportfolio_id=130

Comment:

L'Assemblée Nationale Rapport général auquel elle annexe des documents de contributions reçues. Mais l'Assemblée Nationale ne dit rien sur la façon dont ces contributions ont été utilisées.

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 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.

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:

Comment:

Aucune audience publique, aucun mécanisme de participation du public lors du vote des documents de redditions de comptes comme la Loi de Règlement avec la DGCG et le RELF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Comments: Les séances plénières de l'Assemblée Nationale sont ouvertes au public à travers leur transmission en direct/retransmission sur Radio Hémicycle et la Télévision Hémicycle (accessible actuellement via internet) et à d'autres organes de presse écrite et audio-visuelle. Les séances plénières sur le Rapport de la commission des finances relatif à l'examen du projet de loi de règlement qui est accompagné du Rapport sur l'exécution de la loi de finances (RELF) produit par la Juridiction financière sont donc ouvertes au public qui n'a toutefois pas un moyen d'intervenir directement sur le sujet. Toutefois, les députés, toujours au contact des populations soit individuellement soit à travers des tournées, collectent les préoccupations des populations en général et celles relatives à l'audit en particulier. Radio Hémicycle FM 103.4, www.radiohemicycle.com Télévision Hémicycle : accessible sur YouTube, facebook

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. La retransmission des séances de l'Assemblée nationale à la radio et à la télévision ne constitue pas un mécanisme de participation, et l'interaction quotidienne des députés avec les électeurs ne constitue pas en soi un mécanisme de participation formel aux délibérations de l'Assemblée sur le rapport d'audit. La réponse existante "d" est conservée.

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:

Comment:

Aucune disposition de loi sur la Cour des comptes du Bénin ne l'empêche de consulter le public de proposer des questions ou thèmes à inclure dans le plan d'audit de l'ISC.

C'est donc une erreur et une méconnaissance de la norme ISSAI 12, de même que du Cadre de Mesure de Performance des Institutions Supérieures de Contrôle dont le Domaine F « Communication et relations avec les parties prenantes », que de déclarer au Bénin que 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. "Tout ce qui n'est pas défendu par la Loi ne peut être empêché", selon l'article 5 de la Déclaration des droits de l'homme et du citoyen. En effet, l'édiction de règles portant sur le fond du droit, tout comme la détermination de règles procédurales, sont parfois justifiées, à défaut d'habilitation expresse, par l'absence de norme s'y opposant.

Les normes internationales des institutions supérieures de contrôle des finances publiques (ISSAI), élaborées par l'Organisation internationale des institutions supérieures de contrôle des finances publiques (INTOSAI), notamment la norme ISSAI 12 identifie comme l'un des objectifs principaux de la Cour des comptes, le fait de prouver sa pertinence aux parties prenantes.

Selon les lignes directrices de l'INTOSAI, les parties prenantes d'une Institution Supérieure de Contrôle comprennent, sans s'y limiter :

- le Parlement : notamment la commission chargée des finances,
- le pouvoir exécutif : les organismes et agences gouvernementaux dont les ministères/organes exécutifs/agences,
- les entités auditées,
- le pouvoir judiciaire, le parquet et les organismes d'enquête,
- les médias,
- le public /les citoyens,
- les groupes d'intérêt spéciaux, y compris les organisations de la société civile, les partenaires au développement, etc.,
- les organisations universitaires et les centres de recherche,
- les organismes professionnels et d'établissement de normes (par exemple les organismes comptables professionnels).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Quoique les normes telles que rappelées recommandent/exigent une contribution effective du public à la construction du programme annuel d'audit de l'institution supérieure de contrôle, l'absence de disposition juridique ou réglementaire prévoyant de telles possibilités pour le public demeure un obstacle en droit positif béninois, à l'instar bien sûr des dispositions précises portées dans le code de transparence budgétaire pour ce qui est du ressort de l'exécutif pour une réelle implication des citoyens au processus de prise de décision financière publique. Ce vide juridique constaté du côté juridictionnel indique une réponse appropriée "c".

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Sans cadre juridique ou réglementaire établissant des moyens permettant au public de suggérer des sujets pour le programme d'audit, la réponse existante de « b » est maintenue.

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:

Pas de mécanisme de communication bidirectionnelle avec le public. Donc pas de feedback.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Quoique les normes telles que rappelées recommandent/exigent une contribution effective du public à la construction du programme annuel d'audit de l'institution supérieure de contrôle, l'absence de disposition juridique ou réglementaire prévoyant de telles possibilités pour le public demeure un obstacle en droit positif béninois, à l'instar bien sûr des dispositions précises portées dans le code de transparence budgétaire pour ce qui est du ressort de l'exécutif pour une réelle implication des citoyens au processus de prise de décision financière publique. Ce vide juridique constaté du côté juridictionnel indique une réponse appropriée "e".

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Sans cadre juridique ou réglementaire établissant des moyens permettant au public de suggérer des sujets pour le programme d'audit, la réponse existante de « d » est maintenue.

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:**Comment:**

Aucune disposition n'empêche la Cour des comptes de faire participer le public aux investigations de l'audit surtout en qualité de répondants, de témoins, etc. En effet, on voit mal comment la Cour des comptes peut faire l'évaluation d'une politique publique (autrement dit les impacts des politiques ou des programmes sur les différents groupes de la société) sans interroger les populations ou personnes bénéficiaires.

Les ISC s'accordent de plus en plus à reconnaître l'importance de trouver le juste milieu et, tout en conservant leur indépendance, de démontrer également leur pertinence aux citoyens et aux autres parties prenantes en communiquant et en coopérant de manière plus proactive et plus efficace. En effet, une collaboration accrue avec les citoyens et les autres parties prenantes externes peut également renforcer les propres capacités des ISC et leur efficacité à demander aux gouvernements de rendre compte sur l'utilisation des ressources publiques limitées et sur les performances obtenues par rapport aux objectifs énoncés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Quoique les normes telles que rappelées recommandent/exigent une contribution effective du public à la construction du programme annuel d'audit de l'institution supérieure de contrôle, l'absence de disposition juridique ou réglementaire prévoyant de telles possibilités pour le public demeure un obstacle en droit positif béninois, à l'instar bien sûr des dispositions précises portées dans le code de transparence budgétaire pour ce qui est du ressort de l'exécutif pour une réelle implication des citoyens au processus de prise de décision financière publique. Ce vide juridique constaté du côté juridictionnel indique une réponse appropriée "c".

IBP Comment

Les commentaires du chercheur et de l'examineur gouvernemental sont bien reçus. En l'absence de mécanismes spécifiques et *formels* permettant au public de contribuer aux enquêtes d'audit, la réponse existante « b » est maintenue afin de garantir l'application cohérente de la méthodologie d'enquête dans tous les pays évalués.