About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The **Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.
Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the online availability, timeliness, and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.

Benin has a transparency score of 65 (out of 100).

### Transparency in Benin compared to others

<table>
<thead>
<tr>
<th>Country</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Average</td>
<td>45</td>
</tr>
<tr>
<td>Benin</td>
<td>65</td>
</tr>
<tr>
<td>Côte d'Ivoire</td>
<td>47</td>
</tr>
<tr>
<td>Dem. Rep. of Congo</td>
<td>42</td>
</tr>
<tr>
<td>Senegal</td>
<td>40</td>
</tr>
<tr>
<td>Cameroon</td>
<td>34</td>
</tr>
<tr>
<td>Burkina Faso</td>
<td>31</td>
</tr>
<tr>
<td>Niger</td>
<td>27</td>
</tr>
<tr>
<td>Mali</td>
<td>8</td>
</tr>
<tr>
<td>Chad</td>
<td>6</td>
</tr>
</tbody>
</table>
How has the transparency score for Benin changed over time?

<table>
<thead>
<tr>
<th>Year</th>
<th>2012</th>
<th>2015</th>
<th>2017</th>
<th>2019</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score</td>
<td>1</td>
<td>45</td>
<td>39</td>
<td>49</td>
<td>66</td>
</tr>
</tbody>
</table>

Public availability of budget documents in Benin

**KEY**
- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- Not Produced

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>✗</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Executive's Budget Proposal</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>✗</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>✗</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Audit Report</td>
<td>✗</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>
How comprehensive is the content of the key budget documents that Benin makes available to the public?

<table>
<thead>
<tr>
<th>Key budget document</th>
<th>Document purpose and contents</th>
<th>Fiscal year assessed</th>
<th>Document content score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Discloses the broad parameters of fiscal policies in advance of the Executive’s Budget Proposal; outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.</td>
<td>2021</td>
<td>100</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.</td>
<td>2021</td>
<td>70</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>The budget that has been approved by the legislature.</td>
<td>2021</td>
<td>78</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>A simpler and less technical version of the government’s Executive’s Budget Proposal or the Enacted Budget, designed to convey key information to the public.</td>
<td>2021</td>
<td>92</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.</td>
<td>2019 &amp; 2020</td>
<td>67</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.</td>
<td>2020</td>
<td>37</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.</td>
<td>2019</td>
<td>71</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.</td>
<td>2018</td>
<td>Internal Use</td>
</tr>
</tbody>
</table>

Benin’s transparency score of 65 in the OBS 2021 is substantially higher than its score in 2019.

What changed in OBS 2021?

Benin has increased the availability of budget information by:
• Publishing the In-Year Reports online in a timely manner.
• Increasing the information provided in the Executive's Budget Proposal.
• Increasing the information provided in the Pre-Budget Statement.

Recommendations

Benin should prioritize the following actions to improve budget transparency:
• Publish the Audit Report online in a timely manner.
• Improve the comprehensiveness of the Mid-Year Review by presenting updated expenditure estimates by administrative and functional classifications as well as by individual program, and by including updated estimates of individual sources of revenue for the budget year underway.
Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s Principles of Public Participation in Fiscal Policies, and scores each country on a scale from 0 to 100.

Benin has a public participation score of 28 (out of 100).

Public participation in Benin compared to others

- Global Average: 14
- Dem. Rep. of Congo: 35
- Benin: 28
- Cameroon: 11
- Mali: 7
- Chad: 4
- Côte d’Ivoire: 4
- Senegal: 4
- Burkina Faso: 0
- Niger: 0

For more information, see here for innovative public participation practices around the world.
Extent of opportunities for public participation in the budget process

![Percentage Graph]

**Formulation (executive)**

- 47 /100

**Approval (legislature)**

- 67 /100

**Implementation (executive)**

- 0 /100

**Audit (supreme audit institution)**

- 0 /100

**KEY**

- 0-40: Few
- 41-60: Limited
- 61-100: Adequate

Recommendations

Benin's Ministry of Economy and Finance has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.

- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate, by more effectively organizing, and decentralizing, the citizen consultations laid out in the budget-making process.

- Actively engage with vulnerable and underrepresented communities — directly or through civil society organizations representing them — on the execution of ongoing budget expenditures including priority social expenditures.

- After the adoption of the quarterly execution reports, organize discussions and meetings with CSOs, trade unions and the private sector on the execution rates of expenditures and revenues.

- Publish disaggregated versions of quarterly execution reports at the sector level.

Benin's National Assembly has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:
• Expand the good practice of public hearings on the vote of the annual budget to the process of adoption of the Loi de règlement. This can be done by authorizing CSOs to give their assessment on the execution of the Finance Act and the compliance of the government’s fiscal management with applicable regulations. In addition to involving civil society when voting on initial budget laws, the National Assembly should listen to civil society organizations in open sessions during committee reviews of audit reports, performance reports, and the Loi de règlement.

Benin’s Court of Audit should prioritize the following actions to improve public participation in the budget process:

• Define a formal framework and mechanisms for relations with the public, including civil society, to ensure the constructive participation of citizens throughout the audit cycle. This includes at the stage of monitoring the implementation of audit recommendations and the impact of audit policies or programs on different groups in society. This is a priority given that the evaluation of public policies and programs is also a mission of the Court of Audit.
Budget Oversight

The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Benin, together, provide limited oversight during the budget process, with a composite oversight score of 59 (out of 100). Taken individually, the extent of each institution’s oversight is shown below:

**Legislative oversight**

- **0 - 40**: Few
- **41 - 60**: Limited
- **61 - 100**: Adequate

**Audit oversight**

- **0 - 67**: Adequate
- **68 - 100**: Adequate

### Recommendations

Benin’s National Assembly provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The Finance and Exchange Committee of the National Assembly should examine extrabudgetary receipts made by the Executive during the year and publish reports containing its findings.

- The National Assembly should ensure that the power of budgetary regulation available to the Ministry of Finance is exercised strictly in cases provided for by law and is not used to circumvent prior parliamentary authorizations.
• A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen the independence of, and improve audit oversight by Benin's Court of Audit, the following actions are recommended:

• Ensure that audit processes are periodically reviewed by an independent agency - i.e., a peer SAI, an international organization (an INTOSAI member, associate or affiliate), an academic institution with relevant expertise, or an independent national agency that performs quality assurance functions in the area of financial reporting.

• The Court of Audit should invite the public and CSOs to public hearings for the adoption of accountability documents on the annual budget.

• The reports of the Court of Audit (financial audits, performance audits, compliance audits and judicial reviews) must be drafted in accordance with the fundamental principles of public sector auditing and published online.

The emerging practice of establishing independent fiscal institutions

Benin does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*These indicators are *not* scored in the Open Budget Survey.
Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.

- The survey is based on a questionnaire completed in each country by an independent budget expert:
  Jean-Pierre Dégué
  Social Watch Benin
  03 BP 2065 Cotonou, Benin
  jpdegue@socialwatch.bj; contact@socialwatch.bj

- To further strengthen the research, each country’s draft questionnaire is also reviewed by an anonymous independent expert, and in Benin by a representative of the Ministry of Economy and Finance.