

Open Budget Survey 2015

Benin

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Benin

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Note d'orientation du budget général de l'État (BGE) gestion 2013	2014	Septembre 2013
Executive's Budget Proposal (EBP)	Projet de budget général de l'état (BGE) gestion 2014	2014	Novembre 2013
Supporting EBP Document	Rapport de présentation du Budget général de l'état gestion 2014	2014	Novembre 2013
Supporting EBP	Cadre de Dépense à		

Document	Moyen Terme ou Budget programme	2014	Novembre 2013
Supporting EBP Document	Rapport Économique et Financier, (projet de loi de finance 2014)	2014	Novembre 2013
Enacted Budget	Budget Général de l'État (BGE) gestion 2014	2014	Février 2014
Citizens Budget (for EBP or Enacted Budget)	Budget des citoyens relatif au Budget Adopté gestion 2014	2014	Février 2014
In-Year Report	Rapport d'exécution au 31 mars 2013 du BGE 2013	2013	Mai 2013
Additional in-year report	Rapport d'exécution au 30 juin du 2013 du BGE 2013	2013	Aout 2013
Additional in-year report	Rapport d'exécution au 30 septembre 2013 du BGE 2013	2013	Novembre 2013
Mid-Year Review	Rapport d'exécution en milieu d'année 2013 du BGE 2013	2013	Aout 2013
Year-End Report	N/A	N/A	N/A
Audit Report	N/A	N/A	N/A

Sources: - Constitution of December 11, 1990 - Organic law No. 2013-14 from September 27, 2013, on Finance Acts - Decree No. 2011-554 from August 24, 2011 on the Approval of the Budgetary Working Timetable. - Documents on public finances in Benin: Directorate General of the Budget - website of the Ministry of Economy and Finance - <http://finances.bj/spip.php?article1144>

Comments: Following the rejection of the 2014 Finance Bill by Parliament on December 31, 2013, and in compliance with the country's Constitution, the President of the Republic issued an ordinance to execute the government's Budget Proposal. This General State Budget becomes the Adopted Budget for 2014. Among the documents produced, we do not have the Audit Reports because they have not been produced in a timely manner and made available to the public. As an annex, the Ministry of the Economy and Finance attached to the State Budget the Program Budget on a period of three years, summarized in the Medium-Term Expenditure Framework. Each ministry proposes its budget program to the Ministry of Finance, which sends a paper version of it to Parliament. This paper version can be accessible to the public by request but is not available on the Ministry of the Economy and Finance's website.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Directorate General of the Budget now has its own website where all information and publications related to the budget are available: <http://www.budget.finances.gouv.bj/index.php?id=8>. The version of the General State Budget Presentation Report for the

management year 2014 dates to 09/19/2013 (September). The Economic and Financial Report (2014 Finance Bill) corresponds to the 2014 tax year. The tables of revenues, expenditures and reports of June 30, 2014 of the the General State Budget, 2014 management year, are available here: <http://finances.bj/spip.php?article1465>.

Table 2a. Details about Availability

Benin

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
If available online, provide internet/URL address	http://www.finances.bj/IMG/pdf/noebge_gestion_2013.pdf	http://finances.bj/spip.php?article1394	http://www.budget.finances.gouv.bj/index.php?id=21	http://www.finances.bj/IMG/pdf/budget_citoyen_dpc2_2014.pdf http://www.finances.bj/IMG/pdf/budget_des_citoyens_rfa_3_mef.pdf http://finances.bj/spip.php?article1406
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Is there a "citizens version" of the budget document? ☐ Yes ☒ No ☐ Yes ☒ No ☐ Yes ☒ No N/A

Sources: Since the last Open Budget Survey organized by IBP in 2012, then the adoption of the 2013-14 Organic Law of September 27, 2013 on the Finance Act in the Republic of Benin (<http://finances.bj/spip.php?article1384>), many efforts have been made to make the budget documents accessible to the public. Outside of the websites of the Ministry of the Economy and Finance, other websites circulate documents on Benin's budget information. For example, we can cite <http://www.gtai.de/GTAI/Content/DE/Trade/SharedDocs/Pdf/Zoll/Zoll-aktuell/benin-haushalt-verordnung.pdf>. The Pre-Budget Statement, entitled the "Economic and Budget Guidance Note" or NOEB (Note d'Orientation Économique et Budgétaire) was drafted and made available to the public this year by the Ministry of Economy and Finance. The Directorate General of the Budget of the Ministry of the Economy and Finance took steps to put most of the documents and budget information online. These documents are given by e-mail to the structures and people who request it. Radio and television broadcasts and articles in the press have been made so that the content of the state's General Budget is accessible to the public. The General State Budget, 2014 management, was launched this Tuesday, January 21, 2014 in the conference room of the Directorate General of Taxes and Property. At the same time, the seventh version of the reference price directory was launched. CD ROMs containing the promulgated version of the General State Budget were distributed at this time.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The links to the "Pre-Budget Statement" and "Citizens Budget" are not accessible. The documents available electronically should be considered "machine readable." There is a citizens version of the multi-year economic and budget program document:

http://finances.bj/IMG/pdf/budget_citoyen_rapport_prealable_au_budget.pdf.

Table 2b. Details about Availability

Benin

Budget Documents
Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
If available online, provide internet/URL address	http://www.finances.bj/spip.php?article1317 http://www.finances.bj/spip.php?article1392		http://www.finances.bj/spip.php?article1354	-
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Sources: The Directorate General of the Budget is trying to make the budget documents accessible to the public. A study was commissioned to make recommendations and propose a strategy for budget transparency. An action plan for budget transparency was developed by the Ministry of Economy and Finance and is starting to be implemented. Regarding the audit reports of public accounts, the Audit Chamber of the Supreme Court of Benin is lagging behind by several years, for which it is still trying to catch up. The last Finance Settlement Bill voted by the Parliament of Benin dates to 2006. However, the new Organic Law on Finance Bills voted on in September 2013 requires that the State Budget Proposal, 2015 management, which will shortly be sent to Parliament, but accompanied by the Finance Settlement Bill, 2013 management. The 2013 Year-End Report has not yet been produced yet. The Audit Reports of the Audit Chamber of the Supreme Court of Benin are lagging behind by several years, since 2006.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The current year report of the General State Budget, 2014 management is available: <http://finances.bj/spip.php?article1427>, http://finances.bj/IMG/pdf/rapex_au_31_mars_2014_provisoire_.pdf (March 2014). The Mid-Year Report of the General State Budget, 2014 management is available: <http://finances.bj/spip.php?article1465> http://finances.bj/IMG/pdf/rapex_au_30_juin_2014.pdf (March 2014). The Execution Report of the General State Budget from December 31, 2013 is available: <http://finances.bj/spip.php?article1426>. Thus, we should consider that this document is available to the public online. The documents available electronically should be considered "machine readable."

Table 3. When Are the Key Budget Documents Made Available to the Public?

Benin

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- ☐ 100. 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
- ☐ 67. 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
- ☒ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature

legislature

- ☐ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- ☐ 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ☐ 67. 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
- ☒ 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ☐ 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- ☐ 100. Two weeks or less after the budget has been enacted
- ☒ 67. Between two weeks and six weeks after the budget has been enacted
- ☐ 33. More than six weeks, but less than three months, after the budget has been enacted
- ☐ 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- ☐ 100. At least every month, and within one month of the period covered
- ☒ 67. At least every quarter, and within three months of the period covered
- ☐ 33. At least semi-annually, and within three months of the period covered
- ☐ 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year

(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- ☐ 100. Six weeks or less after the mid-point
- ☐ 67. Nine weeks or less, but more than six weeks, after the mid-point
- ☒ 33. More than nine weeks, but less than three months, after the mid-point
- ☐ 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- ☐ 100. Six months or less after the end of the budget year
- ☐ 67. Nine months or less, but more than 6 months, after the end of the budget year
- ☐ 33. More than nine months, but within 12 months, after the end of the budget year
- ☒ 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual

expenditures of national departments audited and released (except for secret programs)?

- ☐ 100. Six months or less after the end of the budget year
- ☐ 67. 12 months or less, but more than 6 months, after the end of the budget year
- ☐ 33. More than 12 months, but within 18 months, after the end of the budget year
- ☒ 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Reforms that impose the new Organic Law on Finance Acts (LOLF) and the concern of transparency in the management of public assets that the Government of Benin is conducting has motivated the Ministry of the Economy and Finance since 2013, which provides many budget documents to the public in a timely manner. The documents are accessible by request from the Directorate General of the Budget. Radio and televised broadcasts are organized and articles are written in the press on budget documents. Benin now wants to enter into the OGP (Open Government Partnership) process, and for this purpose, budget opening for transparency is the government's priority. However, the Supreme Audit Institution, represented by the Audit Chamber of the Supreme Court, is still well behind schedule on

the audit reports of the public accounts. Reforms are planned for this purpose to institute an Audit Court which will have enough material, financial and human assets to accomplish its mission. To date, the management accounts up to 2005 have been properly audited, and the Finance Settlement Bills voted on by the Parliament of Benin are in compliance with the law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Benin

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	http://finances.bj/www.budget.finances.gov.bj http://www.finances.bj/spip.php?article515
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Loi organique 2013-14 du 27 septembre 2013 http://www.finances.bj/spip.php?article1384
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	loi 2011-20 du 12 octobre 2011 portant lutte contre la corruption et autres infractions connexes en République du Bénin le Règlement intérieur de l'Assemblée Nationale

Sources: The Ministry of Economy and Finance has a reviewed and updated website that informs on the budget documents (finances.bj). The Directorate General of the Budget has established a strategy for the budget documents to be made available to the public, by taking into account the recommendations of IBP's Open Budget Survey 2012. Organic Law 2013-14 from September 27, 2013 on Finance Acts in Benin (<http://finances.bj/spip.php?article1384>) enforces all provisions to have transparency in the management of public assets in Benin. Law No. 2011-20 of October 12, 2011, concerning Corruption and Other Associated Infractions in the Republic of Benin aims to prevent and repress corruption and all sorts of wrongdoings in Benin. Furthermore, since 2013, an annual work plan was developed by the public finance management unit of the Ministry of Economy and Finance to improve budget governance in Benin. In its domestic regulation (http://www.bj.refer.org/benin_ct/cop/assemble/reglint/reglint.htm), the Parliament of Benin suggests some provisions that help involve the organization of non-state actors in the budget process to be more transparent and democratic.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. 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)?

- A. Yes, administrative units accounting for all expenditures are presented.
- B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by administrative unit.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Budget Proposal is detailed for each state institution, for each ministry and all other components of the public administration. For this purpose, the budget is divided into VOLUMES containing the administrative units. These budget documents, detailed by ministry, are available via the following Internet link: <http://www.finances.bj/spip.php?article1388> The total expenditures by ministry are found in the "EXPENDITURES" file that contains the files on the "VOLUMES" and in these volumes the detailed budget by ministry and institution can be found. The detailed budget by administration and by institution is found in the documents annexed to the Finance Act. A summary of these expenditures is also found in the documents attached to the Finance Act issued by ordinance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The budgets of the different state institutions for the years 2013 and 2014 are available here:

<http://www.budget.finances.gouv.bj/index.php?id=21>

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

- A. Yes, expenditures are presented by functional classification.
- B. No, expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: The functional classification is not yet clearly integrated into the development of budget documents. The response is therefore "b."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. 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?

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: No functional classification of expenditures

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Benin



Score: 100

Sources: The economic classification is presented through the articles listed in the budget of the institutions and ministries presented in the 5 VOLUMES of the State Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. 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?

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

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Benin



Score: 100

Sources: The classification is compatible with international standards adopted by the IMF's manual on Government Finance Statistics from 2001 and the provisions of the UEMOA.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by program.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: Some programs are presented on page 84 of the Budget Presentation Report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Under our Organic Law on Finance Acts, Act No. 2013-14 from September 27, 2013, allocations of assets to public powers are not done based on programs but on endowments. See Art. 17 of the law.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. 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)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: By referring to page 1 of the document, the MTEF is developed according to administrative types (institutions and ministries) and the economic nature of the expenditures (staff, purchase of goods and services, transfer expenditures, acquisition and large expenditures and capital expenditures). Article 19 of the LOLF of September 2013 requires the MTEF to be presented according to the administrative, economic, and functional classifications and by program. The Ministry of Finance presented to Parliament a three-year budget program in the framework of the application of results-based management. The program budget, which is a Medium-Term Expenditure Framework (MTEF), is produced to accompany the annual State Budget according to the administrative classification by ministry, institution, and economic. The new LOLF provisions voted on in September 2013 in Benin in its Article 19 require that this budget document officially

accompanies the General State Budget and that it be drafted using a nomenclature that takes into account the classification of expenditures. On page 1 of the Medium-Term Expenditure Framework (MTEF), the following is mentioned under the title: Detail by economic type (version after pre-arbitration)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This is true. However, our budget information system is organized so that it can generate statistics on the basis of COFOG codes (classification of functions of the government).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The 2008-2010 MTEF of the Ministry of Economy and Finance was developed in function of the three classifications-administrative, economic and functional: <http://www.finances.bj/spip.php?article69>

008. 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?

- A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D. No, multi-year estimates for programs are not presented.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, the multi-year program estimates are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This was not a requirement of the former Organic Law. Measurements were taken for the establishment of a programmatic nomenclature.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. 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?

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

- B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C.** Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D.** No, individual sources of tax revenue are not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 100

Sources: All sources of tax revenue are presented in detail in the state budget document. Revenue by authority is summarized in the zip folder entitled 2 REVENUE folder ALL AUTHORITIES in the Global Detail and Global RECAP files.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: All sources of tax revenue for the years 2013 and 2014 are available here: <http://www.budget.finances.gouv.bj/index.php?id=47>

010. 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?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- D.** No, individual sources of non-tax revenue are not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 67

Sources: By referring to the link <http://www.budget.finances.gouv.bj/index.php?id=47>, and mainly to the link http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/RECETTES/RECETTES%20RECAP.PDF, the details of budget revenue are presented to the public. The non-tax revenue is marked with code 72.

Comments: The response is "b." Some revenue is entitled "other revenue" and is therefore non-identifiable.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: In reality, all individual sources are identified. However, in the presentation of the budget documents, certain duties are grouped, for which the amounts by source are very minute in the sections entitled "other revenue." This does not mean that the sources are not identified. It is in trying to summarize it that this grouping occurred.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The budget, non-tax and foreign revenue from March 31, 2014, are available here:

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/RECETTES/TEX_BGE_31_mars_2014_RECETTES.pdf

011. 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)?

- A.** Yes, multi-year estimates of revenue are presented by category.
- B.** No, multi-year estimates of revenue are not presented by category.
- C.** Not applicable/other (please

Benin



Score: 100

Sources: There are estimates of multi-year budget revenue to support the State Budget in the 2015-2017 DPBEP on page 39, Table 7: Public Finance Forecasts for 2015-2017, thanks to the implementation of the LOLF

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. 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)?

- A.** Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B.** Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C.** Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D.** No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Not yet applied. But applicable starting in 2015. In the new LOLF, the multi-year revenue and expenditure program was instituted. This is how the forecast of revenues by category has been done on a three-year plan (2015-2017)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The Budget and Multi-Year Budget Programming Document (DPBEP) contains projections by revenue source for two years after the budget reference year. For the 2015 DPBEP, for example, projections went until 2017.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. 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?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The development of a public indebtedness strategy once again confirms Benin's will to continue adopting good international practices in the management of public finances. Among others, the document presents point III - the national debt situation, and point IV-2 - the debt cap. The budget deficit amount, the total debt stock and interest payments are clearly detailed. Furthermore, the budget document entitled "NATIONAL DEBT" Management 2014 makes a detailed presentation of expenditures with regard to national debt. This document presents the situation by category of foreign and domestic debt, interests and financial costs on debt and provision on the debt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Just to add that outside of the indebtedness strategy, a note on the outstanding amounts and repayment deadlines is also

produced as an annex to the Finance Act.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. 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.)

- A.** Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B.** Yes, the core information is presented for the composition of the total debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The 2014 Finance Bill gives specifications on the public debt of Benin on page 40 and page 106. Forecasts on the public debt come to 114,655 million FCFA for the 2014 management year as opposed to 110,447 million FCFA in 2013, a growth of 4,208 million FCFA, which corresponds to a growth rate of 3.8%. The profile of the service of the foreign debt provided to Benin at the end of June 2013 is detailed in the document for principal, interest and commission sums. Other details are found in Benin's Medium-Term Public Indebtedness Strategy document, then also in the document entitled "Public Debt."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Medium-Term Public Indebtedness Strategy includes: the debt situation, financing sources and public indebtedness caps, and indebtedness strategy costs and risks, as well as debt sustainability in the 2013-2017 period.

015. 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.)

- A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.

- B.** Yes, the core information is presented for the macroeconomic forecast.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the macroeconomic forecast is not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Economic and Financial Report that accompanies the Finance Bill contains elements on the macroeconomic environment that directs the State Budget analysis. The main aspects dealt with in this document are: CHAPTER 1: INTERNATIONAL ECONOMIC ENVIRONMENT CHAPTER 2: NATIONAL ECONOMIC SITUATION CHAPTER 3: ECONOMIC PERSPECTIVES FOR 2014 CHAPTER 4: 2014 BUDGETARY AND TAX ACTIONS The summary of growth and inflation rates of the UEMOA countries is shown in Table 1 on page 14. On page 44 of the Economic and Financial Report, the 2014 GDP is anticipated to amount to 6.5%. Regarding the GDP, the inflation rate is expressed on the last paragraph of page 45 of the same document. It should fall within the margin of 3%, in compliance with the community provisions. On page 9 and page 10 of the 2014 Economic and Budget Guidance Note, the macroeconomic forecast part discusses the hypotheses that underlie the GDP growth projections.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. 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.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, no information on the different macroeconomic hypotheses is presented. Nevertheless, it should be considered that the

Presentation Report and the Economic and Financial Report show the impact of the different macroeconomic hypotheses on the budget. INTERNATIONAL AND REGIONAL ENVIRONMENT AND THE ECONOMIC PERSPECTIVES FOR 2014, CHANGES IN THE DIFFERENT FOREIGN EXCHANGES AND RAW MATERIALS are well-defined to show their impact on the budget estimates. On page 19 of chapter 2 of the Economic and Financial Report dedicated to the national economic situation, there is covered the influence of the behavior of certain variables on the macroeconomic aggregates in the section "return on the 2012 economic outlook"

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The hypotheses are constructed on the basis of the information available. This information can be found in the budget and multi-year economic programming document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. 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?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 100

Sources: On page 60 of the Economic and Financial Report, the section called TOTAL BUDGETARY AMOUNT presents the budget expenditure policy for 2014, which falls under the government's vision to mobilize assets and incur budgetary expenditures necessary to achieve the objective of sustained growth of the national economy. Explanations are given on the new programs undertaken by the government and on the year's budget deficit.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. 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?

- A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D. No, information that shows how new policy proposals affect revenues is not presented.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: From page 47 to 59, the Economic and Finance Report deals with the measures directly impacting revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. 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)?

- A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: Expenditure estimates for 2013 are presented according to economic and administrative classifications in the expenditures of Institutions and Ministries registered in the 5 VOLUMES accompanying the State Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Estimate for the budget year BY-1 exist in the form of administrative and economic classifications

020. 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)?

- A.** Yes, programs accounting for all expenditures are presented for BY-1.
- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D.** No, expenditures are not presented by program for BY-1.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Expenditures are not presented by program for the year 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I would say that expenditures are not presented by program for a budget year BY-1

021. 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?

- A.** Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B.** No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C.** Not applicable/other (please comment).

BeninA.**Score:** 100

Sources: Budget estimates from 2010 to 2012 were updated regarding the actual implementation of expenditures in the Medium-Term Expenditure Framework (MTEF), which is a document that is attached to the State Budget. See wording of the columns of the MTEF on page 1. On page 15 of the presentation report, the first part, entitled the Point of Execution as at June 30, 2013 of the General State Budget, highlights the level of implementation of the 2013 mid-term budget and thus constitutes the basis for the 2014 budget forecasts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. 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)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

BeninB.**Score:** 67

Sources: The estimates of expenditures from 2010 to 2012 in the Medium-Term Expenditure Framework respond to an administrative and economic classification. See the structuring of the columns of the MTEF starting from page 1. In the framework of the implementation of the new organic law on finance laws adopted in 2013, it is expected that the DPBEP (Multi-year economic and budgetary programming document) makes a comeback on the expenditures of the last three years. See table 7 page 39 of the DPBEP.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. 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)?

- A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D. No, expenditures are not presented by program for BY-2 and prior years.
- E. Not applicable/other (please

Benin

D.

Score: 0

Sources: No, the expenditures are not presented by program for the year BY-2 and the preceding years.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: 2 REVENUE Zip folder from the 2014 budget provides by economic type; two columns are provided, one for the prior year's revenue, and the other for 2014 forecasts (current year)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The finance bill for 2014 management year uses budget data (realized) from 2012 and the adjusted 2013 data (from June 30, 2013):

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Rapports/RAPPORT_DE_PRESENTATION_BGE_2014_VERSION_DU_19_09_2013-ajust_1_1_.pdf

025. 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)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Benin



Score: 100

Sources: Revenue from the year 2013 (BY-1) of all authorities is presented by category and summarized in the GLOBAL DETAIL and GLOBAL RECAP budget documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Also available here:

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Rapports/RAPPORT_DE_PRESENTATION_BGE_2014_VERSION_DU_19_09_2013-ajust_1_1_.pdf

026. 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)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: From page 20 to page 37 of the presentation report, which is a document annexed to the State Budget, all revenue sources by administration for the tax year 2013 are presented at the same time as the 2014 revenue sources. This presentation serves as a comparison to interpret the gaps between the two fiscal years in compliance with the international standards in force. On page 60 of the Economic and Financial Report, the table 11: 2014 Budget Revenue Forecasts (in billions of FCFA) presents the 2012, 2013 and 2014 budget revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. 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?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: The estimates of the 2013 revenue have not yet been updated with regard to the forecasts of the voted budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. 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)?

- A.** Yes, revenue estimates for BY-2 and prior years are presented by category.
- B.** No, revenue estimates for BY-2 and prior years are not presented by category.
- C.** Not applicable/other (please comment).

Benin



Score: 100

Sources: Table 11: 2014 Budget Revenue Forecasts (in billions of FCFA) on page 60 of the Economic and Finance Report of the State presents the budget revenue realized in 2012 (BY-2)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. 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)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: No, the individual sources of expenditures are not presented by program for the year BY-2 and the preceding years.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all revenues are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: 2012 actualized revenue (see p. 34):

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Rapports/RAPPORT_DE_PRESENTATION_BGE_2014_VERSION_DU_19_09_2013-ajust_1_1_.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding 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.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: Title III of the debt strategy document, "public debt situation," specifies that on December 31, 2012, Benin's government debt outstanding, including the treasury bills issued by the Directorate General of the Treasury and Public Accounting (DGTCP), is 1,035.7 billion FCFA, or 2.01 billion USD, of which about 639 billion FCFA for foreign debt and 369.7 billion FCFA for domestic debt (treasury bills outstanding in domestic debt is 246 billion FCFA). The public indebtedness rate (debt outstanding/GDP) is 26.7%. Table No. 1 presents the change in public debt stock from 2007 to 2011. On page 40 of the presentation report, the section entitled Y-1 - PUBLIC DEBT gives specifications on the annual public debt forecasts for the General State Budget, 2013 management, relating to foreign debt and domestic debt. In the economic and financial report, Table 12: 2014 budget expenditure forecasts (in billions of FCFA) shows Benin's 2013 and 2014 debt in line 7

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. 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?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for government debt are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: Page 6, section III of the debt strategy document, "Public debt situation," mentions that on December 31, 2012, Benin's government national debt outstanding was 1,035.7 billion FCFA, or about 2.01 billion USD. Page 23 of the Economic and Financial Report mentions that "On June 30, 2013, Benin's public debt is estimated at 934.5 billion FCFA (22.6% of GDP in 2013) against 865.4 billion FCFA (22.6% of GDP) on December 31, 2012."

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. 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.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: Yes, the information is presented except for some key elements on certain extra-budgetary funds . Indeed, in compliance with the provisions of Article 39, paragraph 2 of Organic Law no. 2013-14 of September 27, 2013 on finance laws, the 2014 budget provides the list of Special Treasury Accounts (STA) and the amount of revenue and expenditures provided for these accounts for the 2014 management year. On page 36 of the presentation report, the section entitled F. REVENUES OF THE TREASURY'S SPECIAL ACCOUNTS explains the extra-budgetary funds. On page 48 of this report, it is described in point E. EXPENDITURES OF THE TREASURY'S SPECIAL ACCOUNTS.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The state financial operations that do not impact its budget are organized across the special treasury accounts, either in a special purposes account or in a loans or advances account. Outside of the operations thus classified, there are not any others.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The special treasury accounts document, management year 2013, is available here:

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Autres%20publications/COMPTE%20SPECIAUX%20DU%20TRESOR.pdf

034. 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?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: ORDINANCE NO. 2014-01 OF JANUARY 2, 2014 ON THE FINANCE LAW FOR 2014 MANAGEMENT YEAR stipulates in section II. THE ASSETS that which follows: Article 14: Subject to the provisions of this ordinance, the supplementary budgets and the Special Treasury Accounts (STA) opened on the submission date of this law are confirmed for 2014. Article 15: The assets of the finance law ordinance for 2014 management year are estimated at 1,127,502 million CFA francs of the details including the special treasury accounts. Regarding TITLE III PROVISIONS ON THE BALANCE OF ASSETS AND EXPENSES, the following is mentioned: Article 20-a: This finance law ordinance for 2014 management year regarding domestic assets, requires funding of 253,569 million FCFA, determined according to the TABLE OF GENERAL BALANCE OF THE FINANCE LAW, 2014 MANAGEMENT.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all intergovernmental transfers are presented.
- D. No, estimates of intergovernmental transfers are not presented.
- E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: In accordance with the provisions of laws on decentralization and their implementation decrees, certain ministries have the obligation to transfer to the Communes specified assets. In doing so, an annex to the budget is drafted to take stock of the amounts and specify the allocations of these assets regarding functional costs or investment in the communal budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The forecast presentation document of asset transfer to local authorities for the 2013 management year is available here: http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Autres%20publications/NOTE%20SUR%20LES%20TRANSFERTS%20DE%20RESSOURCES%20AUX%20COMMUNES.pdf

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: There is no alternative budget document related to the covering of the specific categories of citizen beneficiaries.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no overall presentation of the budget based on an approach by beneficiaries. However, some expenditures, in view of their size and to where they are directed, are extracted from the budget and highlighted. For example, this refers to budget credits directed toward the employment of young people, priority social expenditures, and appropriations for rural communities, in accordance with the Maputo Declaration.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all transfers to public corporations are presented.
- D. No, estimates of transfers to public corporations are not presented.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: Yes, estimates of all transfers to public companies are presented, however, without an analysis in the narrative fashion. Transfers are presented in the budgets of the different ministries in the different VOLUMES that accompany the State Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. 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.)

- A.** Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B.** Yes, the core information is presented for all quasi-fiscal activities.
- C.** Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D.** No, information related to quasi-fiscal activities is not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 100

Sources: In the presentation report, information on quasi-fiscal activities is developed from page 82 to page 96 and are relative to THE IMPLEMENTATION OF THE 2014-2015 BIENNIAL ACTION PLAN DEVELOPED IN THE FRAMEWORK OF THE 1,000 DAY INITIATIVE FOR THE REALIZATION OF the Millennium Development Goals (MDGs). All projects falling under ACTIONS FOR SOCIOECONOMIC DEVELOPMENT are listed and, if needed, developed

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A.** Yes, information beyond the core elements is presented for all financial assets.

- B.** Yes, the core information is presented for all financial assets.
- C.** Yes, information is presented, but it excludes some core elements or some financial assets.
- D.** No, information related to financial assets is not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 33

Sources: On page 25 of the economic and financial report, the section entitled “the monetary situation” gives key information for all of the government’s financial assets, the summary of which is found in Table 2: comprehensive monetary survey, as on June 30, 2013. The NET POSITION OF THE GOVERNMENT can be found via the following link to the CBWAS’s website:

<http://edenpub.bceao.int/rapportPredefini.php>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A.** Yes, information beyond the core elements is presented for all nonfinancial assets.
- B.** Yes, the core information is presented for all nonfinancial assets.
- C.** Yes, information is presented, but it excludes some nonfinancial assets.
- D.** No, information related to nonfinancial assets is not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: No, no information on financial assets is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This situation will be remedied by changing from single-part accounting to double-part accounting. This is a requirement of the organic law on finance acts.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This information is not shared with the public. For example, the National Social Security Fund (CNSS) has no idea of its real estate portfolio across the country. This information is therefore still not complied, either.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A.** Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B.** Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all expenditure arrears are presented.
- D.** No, estimates of expenditure arrears are not presented.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The budget documents refer to domestic and foreign arrears. On page 51 of the Economic and Financial Report, "Table 17: program performance supported by the IMF as of the end of June 2013" reflects the accumulation of foreign and domestic arrears. In addition to everything that has been said, it seems that the arrears are not a major burden for the State Budget. The detail of the budgets by administration and by institution presents the loan and grant situation by program with details by budget line. But no narrative analysis is done on these loans or arrears. For example, the National Assembly has no loans, while the Ministry of Energy, Oil Research, Mines, Water and Development of Renewable Energy (MERPMEDER) VOLUME II institutions 37, has arrears and loans that add up to 9.260 billion FCFA. By opening the zip folder entitled "General State Budget, 2014 Management," the folder "1EXPENDITURES" and the "VOLUMES," in the volumes there are the files with the table on the "General State Budget, 2014 Management: detailed presentation of expenditures" by administration. The 5th column of this table is on the PAYMENT APPROPRIATIONS and is subdivided by contributions from the STATE, GRANTS, and LOANS. The total of these sections is found in the last line of the document. In the Economic and Financial Report, Table 13: the general balance of the finance act, 2014 management (in millions of FCFA) on line 15, shows "4- Net variation of arrears." On page 24 of the same report, the section entitled "public domestic debt" presents a summary analysis of the arrears for 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: There is no information on contingent liability in the 2014 finance act.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: With the new organic law on finance acts, the perimeter of the finance law of the year goes beyond budget operations. It now affects all treasury operations. Thus, in the state budget proposal for the 2014 management year, currently being examined by Parliament, there is a financial and budget balance table. The first part of this table reports the overall budget balance, while the second part touches on the hedging instruments for financing needs. This integrates loans, guarantees and other instruments.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. 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.)

- A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its

finances over the longer term.

- B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: On page 25 of the Economic and Financial Report, Table 2: comprehensive monetary survey as of June 30, 2013, shows the liabilities and assets of the national economy. In Benin's medium-term public indebtedness strategy document, Table 6: sensitivity analysis of the 2012-2032 main indicators of public debt, page 19 presents forecasts on the government's future liabilities. The sustainability of Benin's foreign debt is confirmed by the results of the standardized sensitivity analyses in the Debt Sustainability Framework (DSF). The debt strategy document is attached to Benin's state budget and accompanies the budget proposal during the vote.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.
- D.** No, estimates of the sources of donor assistance are not presented.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: On page 118 of the presentation report, point B. FINANCING THE DEFICIT WITH FOREIGN ASSETS shows the estimates of all the sources from donors' assistance, including an analysis in the narrative fashion. Point C. FINANCING THE DEFICIT WITH EXCEPTIONAL DOMESTIC ASSETS on page 119, analyzes the contribution of domestic resources. Table 22: general balance table of the finance act, 2014 management year on the page gives in its lines C, D and E the mechanisms to fill the FINANCE ACT FINANCING NEED. In-kind donations are not mentioned in the budget documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: Support funds and other budget aid are set out in the finance act's budgetary and financial balance table.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Aid or in-kind donation are generally not listed or published.

045. 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.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D. No, information related to tax expenditures is not presented.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: "On page 2 of the 2014 finance act issued by ordinance, in point B - REINSTATED MEASURES then on page 4, point C - NEW MEASURES, the various exemptions and other information and tax expenditures, including explanations, foundations and beneficiaries, are presented. They are given in the budget presentation report on page 67, point B. MEASURES INSERTED IN THE FINANCE ACT FOR THE 2014 MANAGEMENT YEAR. In the presentation report from page 67, point B. MEASURES INSERTED IN THE FINANCE ACT FOR 2014 MANAGEMENT, key information on the new tax measures and the reinstated tax measures in the finance act is given. These explanations present the social and economic advantages of the measures but do not give the estimate of the revenue or losses incurred.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The report on tax expenditures attached to the state budget bill presents all said expenditures and the beneficiary sectors.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A.** Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all earmarked revenues are presented.
- D.** No, estimates of earmarked revenues are not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The earmarked revenue is not estimated in the budget documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. 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?

- 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.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: In the budget presentation report, information on the allocations related to the "IMPLEMENTATION OF THE 2014-2015 BIENNIAL ACTION PLAN DEVELOPED IN THE FRAMEWORK OF THE 1,000 DAY INITIATIVE FOR THE REALIZATION OF THE MDGs," on page 82, information on the "ACTIONS FOR SOCIOECONOMIC DEVELOPMENT," on page 84, including the "UNIVERSAL HEALTH COVERAGE (RAMU)" on page 86, falling under the Growth and Poverty Reduction Strategy (GPRS).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. 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)?

- 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.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: 2014 finance bill

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The Medium-Term Expenditure Framework (MTEF), centered on public policies, is staggered over a three-year plan. Projections are made over two years beyond the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. 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?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, nonfinancial data on the acquisition of inputs are not presented. On pages 43 to 45 of the Economic and Financial Report, nonfinancial data are presented for the 2014 inputs, and information is given on the implementation framework for the recommendations of the economic stimulus plan, to put the economy on a path of sustainable and rapid growth. This plan shows the necessity to invest in four strategic sectors, namely: agriculture, infrastructure, the education system and local development, with priority on the promotion of youth employment. Specifically for 2014, in addition to these strategic sectors, the government intends to prioritize the promotion of youth employment. In total, the application points chosen for 2014 are: 1. the promotion of youth employment; 2. the reinforcement of human capital and infrastructure supporting production; 3. the modernization of agriculture and the promotion of the agro-industry; 4. local development. In the presentation report, from page 84, point II. ACTIONS FOR SOCIO-ECONOMIC DEVELOPMENT, the document shows nonfinancial data for the acquisition of inputs that could lead to development.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. 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?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, nonfinancial data on the results are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, performance objectives are not assigned to nonfinancial data on the results or the budget does not present this type of data.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. 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?

- 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.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: Yes, estimates of certain policies (not all) which are designed to benefit directly the poorest populations of the county are presented. Going over the section called "MEASURES INSERTED INTO THE FINANCE ACT FOR 2014 MANAGEMENT" starting from page 67 of the budget presentation report, the analyses in the document show that these policies directly or indirectly take into account the needs of the poorest populations. Indeed, across the finance bill for 2014 management, the government thus plans to consolidate the already registered results in the implementation of the economic launching plan by: (i) the pursuit of the consolidation of public finances; (ii) of the pursuit of structural reforms; (iii) the improvement of the business environment; (iv) the construction of socio-economic infrastructures; (v) the stimulation of public-private partnership and the promotion of youth employment. From page 84 of the presentation report, the 2014 budget sets forth in point II. ACTIONS FOR SOCIOECONOMIC DEVELOPMENT priority to social initiatives towards the poorest communities to reach the MDGs in 2015.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are also priority social expenditures (expenditures directly oriented towards the reduction of poverty) which are identified and organized in a database.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. 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)?

- A. Yes, a detailed timetable is released to the public.
- B. Yes, a timetable is released, but some details are excluded.
- C. Yes, a timetable is released, but it lacks important details.
- D. No, a timetable is not issued to the public.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: There is a decree No. 2011-554 from August 24, 2011 on the approval of the budgetary working timetable; but with the adoption of the LOLF, this timetable should be rearranged to incorporate UEMOA's transparency requirements.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: All the necessary information is contained in the timetable, which is published, therefore accessible to everyone.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. 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.)

- A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B.** Yes, the core information is presented for the macroeconomic forecast.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the macroeconomic forecast is not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 33

Sources: NOEB 2014 Page 9

Comments: Seul le taux de croissance est présenté

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. 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.)

- A.** Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

- B.** Yes, the core information is presented for the government's expenditure policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's expenditure policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: NOEB 2014 Page 12 - 15

Comments: The priority expenditures are presented as well as an estimate of the total expenditures for 2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. 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.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's revenue policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: NOEB Page 15

Comments: Only the total revenues are presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. 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?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: NOEB 2014

Comments: This information is not presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year expenditure estimates are presented.
- B.** No, multi-year expenditure estimates are not presented.
- C.** Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: NOEB 2014

Comments: Information unavailable in the NOEB 2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The Enacted Budget presents expenditure estimates according to the administrative and economic expenditure classifications. In the budget of each institution and each ministry, the “chapters” represent the “administrative” classification and the “articles” represent the “economic” classification. The functional classification is not yet clearly applied.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Enacted Budget does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No, the Enacted Budget does not present estimates of expenditures by program.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: Tax and non-tax revenue is presented by authority as well as the special treasury accounts. The "REVENUE" folder presents information by authority and gives details on tax and non-tax revenue. We note that in Benin, the 2014 budget was issued by presidential ordinance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Enacted Budget presents all individual sources of revenue, which are the Autonomous Amortization Fund (CAA), the Customs and Indirect Rights, the Taxes and Domains (DGID), the Treasury and the Public Accounting (DGTCP), the National Retirement Fund of Benin (FNRB) and the Road Fund (RF). A summary of these revenues is also presented in the Enacted Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The different sources of revenue are available here: <http://www.budget.finances.gouv.bj/index.php?id=47>

063. 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?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: Detailed presentation of the NATIONAL DEBT, 2014 management year, shows in the voted budget, as the attached budgetary document indicates. Information and analyses of this debt are also found in the Economic and Financial Report, the Presentation Report and Benin's indebtedness strategy, which are documents annexed to the state budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. 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.)

- A.** The Citizens Budget provides information beyond the core elements.
- B.** The Citizens Budget provides the core information.
- C.** The Citizens Budget provides information, but it excludes some core elements.
- D.** The Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The citizens budget is a simplified version of the adopted budget and aspires to facilitate the population's access to its content. Benin's citizens budget is built around the two following points: (i) economic orientations and indicators of the 2014 budget; (ii) assets, expenses and deficit of the 2014 budget. It is published by the Directorate General of the Budget of the Ministry of the Economy and Finances.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

- 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.).
- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Citizens Budget of the Enacted Budget is distributed by mailing list, on the Ministry of Economy and Finance's website, by television and radio broadcasts organized by the Ministry of the Economy and Finance, and by articles in the written press. An official launch of the budget was organized for better access to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

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.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No mechanism has put in place to identify citizens' needs in the budget content.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: A version of the citizens budget was published for the 2012 Year-End Report and for the 2014 Enacted Budget

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: In reality, only the audit phase is still not included in the citizen budget. Citizens budgets are published for the formulation, approval, and execution phases of the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources:

http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Point%20d%27execution%20des%20Budgets/RAPEX_AU_30_SEPTEMBRE_2013.pdf pages 26 and 39

Comments: La classification fonctionnelle n'est pas présentée

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D.** No, the In-Year Reports do not present actual expenditures by program.
- E.** Not applicable/other (please comment).

Benin



Score: 33

Sources: In the in-year reports, the "EXECUTION POINT OF PRIORITY SOCIAL EXPENDITURES" relative to the 11 ministries is presented for about 30 programs. The in-year reports present actual expenditures for programs representing less than two-thirds of all expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. 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?

- A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Benin



Score: 100

Sources: Analyses of the type “As at September 30, 2013, the total amount of spending commitments for Road Fund is 6,658.3 million FCFA based on a forecast of 9,000 million FCFA, or implementation rate, basis for commitment, of 74% against 84.2%, obtained in the same period in 2012 for an amount of 7,574.7 million FCFA on an annual forecast of 9,000 million FCFA.” for each type of expenditure realized during the year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A.** Yes, In-Year Reports present actual revenue by category.
- B.** No, In-Year Reports do not present actual revenue by category.
- C.** Not applicable/other (please comment).

Benin



Score: 100

Sources: The in-year reports present the actual tax and non-tax revenue for the period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D.** No, In-Year Reports do not present individual sources of actual revenue.
- E.** Not applicable/other (please comment).

Benin



Score: 100

Sources: The revenue of all authorities is presented in the in-year report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. 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?

- A.** Yes, comparisons are made for revenues presented in the In-Year Reports.
- B.** No, comparisons are not made for revenues presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Benin



Score: 100

Sources: Analyses of the type “The annual revenue forecasts shown in the General State Budget, 2013 management, for the Financial Administrations, add up to 735 billion FCFA against 680 billion FCFA in 2012. An increase of forecast revenue of 55 billion FCFA in 2013 results from this, corresponding to a growth rate of 8.1%” are made in the in- year reports.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Indeed, comparisons are made on the forecasts between both budget years.

074. 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?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: For example, in the report from March 31, 2013, TABLE 11: SUMMARY TABLE OF THE FOREIGN DEBT INSURANCE DEPARTMENT AS OF MARCH 31, 2013 on page 29, the three estimates linked to the loans are presented, depending on the type of domestic or foreign debt.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: More recent data are available in the reports of September 30, 2013

(http://www.budget.finances.gouv.bj/fileadmin/Fichier_pdf/Point%20d%27execution%20des%20Budgets/RAPEX_AU_30_SEPTEMBRE_2013.pdf) and on December 31, 2013

075. 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.)

- A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B. Yes, the core information is presented for the composition of the total actual debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total actual debt outstanding is not presented.
- E. Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: In the in-year reports, spending commitments for domestic debt and for foreign debt are listed. The commitment rate of the public debt service on the annual forecast is also given.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: But details on the interest rates are not necessarily available.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- 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.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Mid-Year Report takes us closer to the economic environment in which the state's financial operations took place in the first half of 2013, hypotheses which were used as a basis for its formulation in the last quarter of 2012. Explanations are given on the updated macroeconomic data on page 6 and 7.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Expenditure estimates have not been updated.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Benin



Score: 33

Sources: Expenditures in the Mid-Year Report essentially respond to the economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Benin



Score: 33

Sources: The progress of the implementation of the priority social expenditures for the first half of 2013, distributed between ten (10) ministries, is presented in the Mid-Year Report.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Benin



Score: 0

Sources: Expenditure estimates have not been updated.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

- B.** No, the Mid-Year Review does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Benin



Score: 100

Sources: In the Mid-Year Report, estimates of different authorities present the revenue by category, where the tax and non-tax revenue is distinguished in the summaries of Tables 3, 5 and 7 by administration. Table 12: Realization of taxes for toll bridges and toll booths, as of June 30, 2012 and 2013, presents other non-tax revenue with the appropriate explanations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Mid-Year Review does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Benin



Score: 100

Sources: All sources of revenue are presented in the Mid-Year Report, namely the revenue of the Financial Administration of the National Retirement Fund of Benin, the Road Fund, the Autonomous Amortization Fund, exceptional domestic revenue, mobilization of foreign assets, and the revenue from the special treasury accounts. Explanations are given on the budgetary revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- 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.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: On page 25 of the 2013 Mid-Year Report, details on state debt and loans are presented, but not up-to-date

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Data on the debt are not updated in the Mid-Year Report

084. 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?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A.** Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B.** Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Year-End Report does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

087. 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?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Year-End Report presents revenue estimates by category.
- B. No, the Year-End Report does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

089. Does the Year-End Report present individual sources of revenue?

- A.** Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Year-End Report does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

090. 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?

- 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.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- 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.
- D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- 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.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

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.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

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.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. 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?

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.

B. 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, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- 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.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- 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.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Document not published

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: No financial review accompanies the Year-End Report

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B.** The SAI has conducted two of the three types of audits, and made them available to the public.
- C.** The SAI has conducted one of the three types of audits, and made them available to the public.
- D.** The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court has not provided it in a timely manner and has not made the audit reports available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All expenditures within the SAI's mandate have been audited.
- B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C.** Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D.** No expenditures have been audited.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court has not provided it in a timely manner and has not made the audit reports available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: In 2014, and for the first time, the budget execution inspection from year n-1 was made before it was filed and on the table of the deputies of the budget bill from year n+1. This is a requirement of Article 66 of the new organic law on finance acts. This report on the budget implementation inspection is a main support for the settlement bill.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: I think an exhaustive audit has been undertaken but that it simply is not available to the public.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All extra-budgetary funds within the SAI's mandate have been audited.
- B.** 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.
- C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D.** No extra-budgetary funds have been audited.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court has not provided it in a timely manner and has not made the audit reports available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: e.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B. No, the annual Audit Report(s) does not include an executive summary.
- C. Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: The Audit Chamber of the Supreme Court has not provided it in a timely manner and has not made the audit reports available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

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?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court does not provide it for the correct date and does not make the audit reports available to the public. The executive is not inspected.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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?

- A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B.** Yes, the SAI or legislature reports publicly on most audit recommendations.
- C.** Yes, the SAI or legislature reports publicly on some audit recommendations.
- D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber of the Supreme Court has not provided it in a timely manner and has not made the audit reports available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Parliament of Benin has two units specialized in the analysis of technical and budget documents. This regards a Support Project for the Reinforcement and Modernization of Benin's Parliament (Parman), of the Policy Analysis Cell of the National Assembly (Capan) and the Analysis, Inspection and Evaluation Unit of the State Budget (Unaceb). Outside these units, CHAPTER VI of the regulation of the National Assembly stipulates: ROLE OF INFORMATION OF PERMANENT COMMITTEES Article 120.- Principle 120.1 - Notwithstanding the provisions concerning them, contained in Title II, Chapter VI of the rules of procedure, the permanent committees provide information to the Assembly to allow it to exercise its supervisory function over government policy. 120.2 - For this purpose, they can entrust to one or several of their members a temporary information mission, particularly centered on the conditions of application of legislation. These information missions can be shared by several committees.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Until the 2014 budget vote, no budgetary debate had been organized by Parliament before the filing of the budget proposal in September 2013. But the new LOLF suggests the organization of a certain number of debates between the government and parliament on the 2015-2017 BUDGETARY AND MULTI-YEAR ECONOMIC PROGRAMMING DOCUMENT and on the ANNUAL ECONOMIC AND BUDGETARY GUIDANCE NOTE

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The legislative body rules on the budget policy at the budgetary guidance debate. This year, the budgetary guidance debate took place on June 30, 2014, based on the 2015-2017 budgetary and multi-year economic programming document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C.** Yes, the executive holds consultations with only a limited number of legislators.
- D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The new LOLF provides for these Government-Parliament consultations as a part of the framework of the development of budgetary priorities

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The 2015 budget was submitted to Parliament on October 7, 2014 <http://www.assemblee-nationale.bj/fr/repertoires-des-lois/repertoire-des-lois-promulguees/141-news/159-la-session-budgetaire-s-ouvre-le-mardi-28-octobre-2>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- 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.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The legislative assembly rejected the State Budget on December 20, 2013, just before January 1st, 2014, which allowed the government to issue an ordinance at the beginning of the budget year to execute its budget. The Constitution of Benin provides for the following: Art 110. - The National Assembly votes on the budget in balance. If the National Assembly does not rule on the issue, on December 31, the provisions of the finance bill can be put into effect by ordinance. For ratification, the government can go before the National Assembly convened in extraordinary session within fifteen days.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

- B.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D.** No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Benin

B.

Score: 67

Sources: The Constitution provides for the conditions of modification of the finance act: Art 107. - The proposals and amendments submitted by the deputies are not admissible when their adoption would result in either a reduction of public assets or the creation or aggravation of a public expense, unless it is accompanied by a proposal to increase revenue or equivalent savings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input 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?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Article 1, point 2, paragraph 3 of the ordinance on the 2014 finance act stipulates the following: All direct or indirect contributions, other than those authorized by the laws and decrees in force and by the present document 19, for any reason whatsoever or under any name they are taxed under, are not authorized, under penalty of prosecution, against the government officials and agents who would have prepared the tax roll and tariffs and those who would ensure its restoration, as bribe-takers, without prejudice to recovery actions for three (03) years, against any recipients, tax collectors, or individuals who would have collected the tax. The changes

must be the subject of an amending finance bill. Unfortunately, in practice, the government carries out these changes without the prior approval of Parliament.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: The executive does not have to consult the parliament before carrying out the modifications. But it has the obligation to inform the legislature of the modifications and conditions in which they occurred. When it is a significant modification, the executive makes a supplementary budget act.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The executive can make changes between the administrative units without consulting the parliament See the Organic Law on Finance Laws, Article 24 <http://www.finances.bj/spip.php?article1384> http://www.finances.bj/IMG/pdf/lolf_promulguee2.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: No law is imposed on the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input 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?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: http://www.finances.bj/IMG/pdf/lolf_promulguee2.pdf http://www.finances.bj/IMG/pdf/lolf_promulguee2.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: There is no express obligation in the matter. Article 71 of law no.2013-14 of September 27, 2014, gives the Ministry of Finance the power to take similar acts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

Benin

B.

Score: 0

Sources: On page 83 of the 2013 Mid-Year Report, it says the following: "iii - repercussions of political decisions on the execution of the

budget in the first half of 2013. Despite the closed recommendations contained in the framework letters addressed to the ministries and institutions of the state, asking them to avoid in the course of budgetary execution requests that do not fall within their budgets, some of them had to sometimes deal with unexpected situations during the year in their departments... Also, the conditions in which they are admissible and dealt with are set forth in the organic law in force.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: When the State adopts acts to open additional appropriations, the latter are ratified either by a budgetary collective or by a finance settlement bill.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The extra-budgetary sectoral requests, on non-distributed expenses or in excess are subject to prior notice of the minister in charge of the finances, then to be communicated to the Council of Ministers. Also, the conditions in which they are admissible and dealt with are set forth in the organic law in force.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: e.

Comments: To respect the principle of prior authorization, the Government still informs the legislative body of any change that occurs in the enacted budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The audit reports are not produced in a timely manner.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- A. The SAI has full discretion to decide which audits it wishes to undertake.
- B. The SAI has significant discretion, but faces some limitations.
- C. The SAI has some discretion, but faces considerable limitations.
- D. The SAI has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: Ordinance no. 21/PR of April 26, 1996, Art. 36, 37 and 38 The Audit Chamber of Benin exercises jurisdictional power over the accounting of public funds and the accounting of private funds statutorily subject to the handling of a public accounting officer; Each year, the Audit Chamber creates a report on its observations and recommendations for a better management of state resources. However, this report is not available to the public. Today, Benin plans to establish an Audit Chamber with total discretionary power, in accordance with the UEMOA provisions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The new Audit Chamber project has yet to take place.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Shortage of quality human resources

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

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.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Benin

A.

Score: 100

Sources: The Constitution of Benin stipulates the following: Article 126. Justice is rendered in the name of the people of Benin. In the performance of their duties, judges are subject only to the authority of the law. The sitting magistrates shall be irremovable. Article 128. The Higher Council of the Judiciary shall act as the disciplinary council for magistrates. The composition, the powers, the organization and the operation of the Higher Council of the Judiciary are fixed by an organic law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** 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.
- B.** The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- 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.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: The funds allocated to the Audit Chamber are defined by the Supreme Court with a budgetary framework of the government; but these resources are insufficient to accomplish the mission.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

Benin



Score: 33

Sources: In Organic law No. 2013-14 of September 27, 2013, on the Finance Laws in Benin, Title 1, Chapter 1: Definitions, Article 1, refers to the explanation of the technical terms used in budgetary documents The definitions are provided for some budgetary terms but not all.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D. There is no formal requirement and the executive does not engage with the public during the budget process.
- E. Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: Referring to directive_01_2009_CM_UEMOA and to the principles of good budgetary governance recognized by the IMF and the OECD, the Ministry of Finance and Economy in Benin developed an action plan for budget transparency with partner support, such as the German cooperation (GIZ) and the European Union, for greater public participation in all phases of the budget process. Furthermore, according to Articles 59 and 93 of the new organic law, the budget and multi-year economic programming, the year's finance bill, and the quarterly execution reports of the budget submitted to Parliament are made available to the public. We note that, with the aim of promoting budgetary transparency and integrity in the management of public resources, Benin is preparing to enroll in the Open Government Partnership (OGP).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: The executive branch is making efforts to provide budget information to the public through the media (radio, written press and television), then on CD ROMs and on the websites of the Ministry of Economy and Finance and the Directorate General of the Budget. A focal point for budget transparency is appointed to the Directorate General of the Budget to provide, in a timely manner, all the information to the public that they request. However, what the Ministry hopes to obtain from this participation is not defined. It seems that it is just to respond to the requirements of the international community, which is normal. The public is still not very interested in the State Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: Beyond the information that the executive branch provides, each year it gathers the different parts of society in a meeting that helps set the economic guidelines for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The executive branch provides information to the public, but it is insufficient. The periodic budget execution reports are put on the Ministry of Economy and Finance's website, but the citizen budgets that should follow them are not always developed in a timely manner. Formal media coverage does not accompany the publication of the quarterly budget execution reports, so that it is only those who are interested in it and who have an internet connection that read them.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The government has put in place a monitoring and evaluation system for the Growth and Poverty Reduction Strategy (GPRS) to identify the needs of the people in budgetary priorities, but these mechanisms are not accessible to the public. Annual reviews are organized to evaluate the progress of the GPRS, but only two or three representatives of civil society are represented there, out of two hundred to three hundred participants

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Beninese state issued ministerial decrees to institute mechanisms to allow the public to follow the implementation of public resources by the state, on both the central and local level. However, there are many sectors left to be opened and the sectors that are formally open to the public

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
- C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
- D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: No feedback is provided to the public

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The transparency process is rather providing access to budgetary information to the elite (well-educated with internet access) rather than a process of exchange and discussion with the greater public.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- A.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Benin



Score: 33

Sources: A public hearing is organized in parliament where the government, through the Ministry of the Economy and Finance, presents the macroeconomic framework and the content of the General State Budget. No public contribution is presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Benin



Score: 100

Sources: Public hearings are held at parliament, where each ministry comes to defend the content of its budget. These sessions are strongly distributed on television channels and radio stations and reported by written press. See links:

<http://www.lanouvelletribune.info/index.php/actualite/une/12381-gouvernement-croissance-4-5>,

http://french.china.org.cn/foreign/txt/2013-12/20/content_30950383.htm

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

Benin

C.

Score: 33

Sources: In the framework of the PARMAN project of support from UNDP to the Parliament of Benin, hearings are organized by the Commission of Finance of the Parliament to gather the contributions of non-state players and unions on the State Budget. See link: <http://www.lanouvelletribune.info/index.php/politique14/16617-benin-les-grandes-orientations-du-budget-passees-au-peigne-fin-au-parlement>

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: The contributions of the public are taken into account but they are not sessions open to anyone where anyone can come and give their feedback

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: Minutes of these hearings are not published by parliament

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The public is not included in the audit program of the Chamber of Accounts of the Supreme Court

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: A monitoring calendar is developed each year and carried out. The targeting of bodies and programs to audit is done on the basis of either the importance of the bodies or programs, or the information that the SAI has on the governance of said bodies or programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
- D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
- E.** Not applicable/other (please comment).

Benin



Score: 0

Sources: The public is not involved in the investigations of the Chamber of Accounts of the Supreme Court

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
- C.** Not applicable/other (please comment).

Benin



Score: 0

Sources: The audit reports of the Chamber of Accounts are not accessible to the public and they were produced late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

- A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
- C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
- D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.
- E.** Not applicable/other (please comment).

Benin

D.

Score: 0

Sources: The Audit Chamber does not involve the public, therefore it does not provide it with any feedback on its participation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.