

Open Budget Survey 2017

Questionnaire

Benin (English)

January 2018

COUNTRY QUESTIONNAIRE: BENIN (ENGLISH)

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: "2017 FY"

Sources: 1- ORGANIC LAW No. 2013-14 OF SEPTEMBER 27, 2013 relative to the finance bills (LOLF) on page 3, point five states as follows: "-Budget Orientation Debate (DOB): Within the framework of the reinforcement of the control powers of the National Assembly and in order to improve on the information of parliamentarians on the evolution of public finances in the medium term, the Government presents multi-annual budgetary documents, including the Multi-annual Budget and Economic Planning Document (DPBEP) and the Multi-Annual Expenditure Planning Document (DPPD) no later than June 30 of every year". 2- Order No. 0849 / MEFPD / DC / SGM / DGB / DPB of the year 2016 laying down the task schedule for the elaboration of the 2017 Finance Bill and the 2017-2019 Multi-annual Budget of the Ministry of Economy, Finance and Denationalization Programs, on page 3- Multi-annual Budget and Economic Planning Document (DPBEP) 4, Stage: Organization of the Budget Orientation Debate deadline June 2016.

Comments: The 2017 Budget Orientation Debate is based on the Pre-Budgetary Document titled DPBEP. It is sent to Parliament for appropriation by June 30 at the latest and cannot be voted on by the National Assembly. This document is available on the website of the Ministry of Economy and Finance.

Peer Reviewer

Opinion: Agree with Comments

Comments: 2017-2019 Multi-annual Budget and Economic Planning Document http://www.finances.bj/taches-courantes/actualites/?tx_ttnews...
(http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=237&cHash=36307382c07e9a5b04ae9bd37dc273a9)

Government Reviewer

Opinion: Agree

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

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: 1- the 2016 Budget Plan page 4 2- the current LOLF page 3

Comments: the DPBEP is sent to Parliament in June 2016+ and made public in July 2016; more than 4 months before the voted budget. The draft budget must be sent to Parliament by October 7, 2016 as specified in the budget calendar. The DPBEP is therefore made public more than one (1) month before the Draft Budget is sent to Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please

enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: July 18, 2016

Sources: The following links also show the publication date of the DPBEP and the Budget Orientation Debate (DOB) report on the website of the MEF:
1- http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=237&cHash=36307382c07e9a5b04ae9bd37dc273a9) 2-
http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientati...
(http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientation_budgetaire_2016.pdf)

Comments: In accordance with the provisions of the LOLF, the Republic of Benin is in compliance with budget transparency standards recommended by International Institutions and WAEMU.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The publication date of the document is mentioned on the website of the MEF. Nevertheless, Civil Society Organizations received a copy of the draft document when it was being sent to Parliament.

Sources: Up-to-date information is available on the following web link of the MEF: “http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=237&cHash=36307382c07e9a5b04ae9bd37dc273a9” which reads as follows: 18.07.2016 2017-2019 Multi-Annual Budget and Economic Planning Document. The Directorate General of Budgets hereby presents the 2017-2019 DPBEP. Read more in the attached file: [dpbep_2017-2019-draft_22062016_bon.pdf](#)

Comments: This document was presented to Parliamentarians on June 30, 2016 in accordance with the provisions of the LOLF and the 2016 Budget Plan of the Government and confirmed by the report on the Budget Orientation Debate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: 1- [http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf](http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-d...)) 2- <http://www.finances.bj/taches-courantes/actualites/> (<http://www.finances.bj/taches-courantes/actualites/>): see the eight (8th) document on the page;

Sources: 1- http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientati...
(http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientation_budgetaire_2016.pdf): DOB Report

Comments: DPBEP and DOB reports are available on the MEF website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The documents are published in PDF format

Comments: Documents published in PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2017 DRAFT BUDGET OF THE 2017-2019 MULTI-ANNUAL BUDGET AND ECONOMIC PLANNING DOCUMENT

Sources: The front page of the DPBEP

Comments: The title of the document is found on the front page

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: a.**Sources:** The citizen version of the 2016 DPBEP is entitled: “Taking a closer look at what is happening in our country”. It can be found on the MEF website at: http://www.finances.bj/uploads/tx_wdbiblio/budget_de_l_etat_...http://www.finances.bj/uploads/tx_wdbiblio/budget_de_l_etat_pour_la_gestion_2016-version_citoyenne_du_rapport_preable_au_budget.pdf) The citizen version of the 2017-2019 DPBEP is entitled “Taking a closer look at the evolution of our economy”http://www.finances.bj/uploads/tx_wdbiblio/maquette_budget_c... (http://www.finances.bj/uploads/tx_wdbiblio/maquette_budget_citoyen.pdf)**Comments:** The citizen version of the 2017-2019 DPBEP is available on the MEF website at:http://www.finances.bj/uploads/tx_wdbiblio/maquette_budget_c... (http://www.finances.bj/uploads/tx_wdbiblio/maquette_budget_citoyen.pdf)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** AF 2017**Sources:** The 2017 draft budget is the one being discussed in this questionnaire**Comments:** 2017 FY**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The draft budget available to the public as of this date is that of the year 2017.**Government Reviewer****Opinion:** Agree**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.**Answer:** October 06, 2016**Sources:** Task N ° 61 of the 2015 budget plan By Order No. 2015-526 of October 06, 2015, the Government of the Republic of Benin submitted the 2016 draft budget of the State to parliament. This Budget proposal is accompanied by budget documents, traditional budgets of ministries and state institutions, program budgets (old format), multi-annual expenditure planning documents as well as annual performance plans (PAPs) prepared on an experimental basis by eleven (11)) ministries. A summary of these documents can be downloaded from the link below.**Comments:** The executive draft budget was sent within the deadline set in the budget planning document.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 07 octobre 2016**Comments:** According to the budget plan, the transmission of the 2017 budget proposal to the national assembly was scheduled for October 07, 2016 file:///C:/Users/ACI/Downloads/Arrete_Planning_budgetaire_2016.pdf The decree for the transmission of the 2017 draft budget proposal to the National Assembly was adopted at the end of the Council of Ministers working session held on Wednesday, October 05, 2016.

<http://www.lanouvelletribune.info/benin/politique/30577-beni...> (<http://www.lanouvelletribune.info/benin/politique/30577-benin-integralite-du-point-de-presse-du-ministre-d-etat-koupaki>)

Government Reviewer

Opinion: Disagree

Suggested answer: October 06, 2016. the decree of transmission was taken on October 05, 2016. see link : http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=400&cHash=dfce477cfb039bcf3184e7ec5871dadd

Comments: The date indicated is not correct. It does not relate to the 2017 fiscal year.

IBP comment: IBP agrees with the reviewers, given that the 2017 Executive's Budget Proposal was submitted to the National Assembly prior to the Open Budget Survey research cutoff date of 31 December 2016. The correct date is 06 October 2016.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: A hard copy of the draft budget was sent to non-state organizations concerned with budget transparency, economic operators and trade unions at the same time it was sent to Parliament. Its publication on the website of the Ministry of Economy and Finance was done before the end of October.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 10/25/2016

Sources: <http://www.finances.bj/accueil/> (<http://www.finances.bj/accueil/>) <http://quotidien-lematinal.info/24490/> (<http://quotidien-lematinal.info/24490/>)

Comments: The 2017 draft budget was already available to the press since 10/11/2016. The 2017 draft budget was published on the website on 10/25/2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The qualification is correct. However, what should be referenced is the planning schedule for the 2017 Finance Bill. The researcher instead showed the 2016 budget calendar. This calendar is available on the ministry's website at: www.finances.bj (<http://www.finances.bj>).

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: Radio and television programs as well as press articles saw the publication of the 2016 State Budget Proposal.

Sources: Press articles, 2015 budget planning

Comments: The transmission of the hard copy of the draft and the proposed budget to non-state organizations as well as press articles published according to the budget calendar attest to the respect of the budget planning with regards to the publication of the State's budget proposal.

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.24haubenin.info/?L-integralite-du-projet-de-loi-d...> (<http://www.24haubenin.info/?L-integralite-du-projet-de-loi-des-Finances-exercice-2017>)

Comments: <http://www.24haubenin.info/?L-integralite-du-projet-de-loi-d...> (<http://www.24haubenin.info/?L-integralite-du-projet-de-loi-des-Finances-exercice-2017>)

Government Reviewer

Opinion: Agree with Comments

Comments: The explanation is provided by the researcher. But we must instead take into account the 2017 Finance Bill calendar. It was published on the Ministry's website in 2016.

IBP comment: IBP agrees with the reviewers, given that the 2017 Executive's Budget Proposal was available prior to the Open Budget Survey research cutoff date of 31 December 2016.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: LINKS FOR THE 2017 BUDGET PROPOSAL 1- <http://www.finances.bj/taches-courantes/documents-sur-les-fi...>
(<http://www.finances.bj/taches-courantes/documents-sur-les-finances-publiques/>) 2-
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf)

Sources: MINDFUL of the provisions of Law No. 90-32 of December 11, 1990 on the Constitution of the Republic of Benin; MINDFUL of the provisions of Organic Law No. 2013-14 of September 27, 2013 on finance bills;

Comments: The 2017 budget proposal is published on the website of the Ministry of Finance. The 2017 Finance Bill was passed on December 15, 2016 by the Parliament of Benin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Electronic copies of the State Budget are in PDF format and cannot be used.

Comments: The Republic of Benin has opted for the adoption of the BOOST tool with support from the World Bank but the operationalization of this tool is yet to be achieved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: For the 2017 Finance Bill, the Republic of Benin has generalized the preparation of Multi-annual Planning Documents (DPPDs) and Annual Performance Projects (PAPs). For some ministries, performance framework, financial evaluation and indicator change tables are in Excel sheets and meet the machine reading criteria. This is what justifies the change of qualification. See the documents on the ministry's website: www.finances.bj (<http://www.finances.bj>).

IBP comment: No documents in excel format were published together with or as part of the EBP. Answer 'c' is correct.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: “Budget Proposal for the year 2016”

Sources: The Title of the DECREE for the transmission of the 2016 budget proposal to the National Assembly. The Constitution of December 11, 1990 in its Article 109 stipulates that: “The National Assembly shall vote on the proposed budget under the conditions provided for by the law. The National Assembly shall receive the proposed budget at least one week before the start of the October session. The budget proposal must provide revenue necessary for the full coverage of expenses. “In Article 7 of the LOLF”, finance bills shall include: the Finance Bill of the current year”.

Comments: The exact name of the draft Executive Budget is derived from the provisions of the constitution and the LOLF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Given that the 2017 fiscal year is that which is being evaluated, the title is: “Budget Proposal for the 2017 financial year” instead of “Budget Proposal for the 2016 financial year”. The file to be attached is therefore the Decree ordering the transmission of the draft budget for the year 2017 to the National Assembly. It can be found on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: IBP agrees with the government reviewer, given that the 2017 Executive's Budget Proposal was available prior to the Open Budget Survey research cutoff date of 31 December 2016. The correct title for the EBP is "projet de loi de finances pour la gestion 2017"

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: a.

Sources: There is a citizen version of the 2017 Draft Budget on the website of the Ministry of Economy and Finance at the following link:
[http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt_news%5D=319 & cHash = 1d8f09806fd0be8c616e659a09a3198b](http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt_news%5D=319&cHash=1d8f09806fd0be8c616e659a09a3198b) or <http://www.finances.bj/directions/technical-directions/gener...>
(http://www.finances.bj/directions/technical-directions/general-budget-direction/documentation/?tx_wdbiblio_pi1%5Bcategory%5D=19)

Comments: The citizen version of the 2017 Budget Proposal can be found on the website of the Ministry of Economy and Finance via the link:
<http://www.finances.bj/directions/technical-directions/dire...> (http://www.finances.bj/directions/technical-directions/direction-/documentation/?tx_wdbiblio_pi1%5Bcategory%5D=19)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: AF 2016

Sources: The finance bill that has been voted and is being implemented is that of the year 2016.

Comments: 2016 FY

Peer Reviewer

Opinion: Disagree

Suggested answer: AF 2017

Comments: The current fiscal year is the year 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: The fiscal year concerned is 2017.

Comments: 2017 FY The 2017 budget has been promulgated and is being implemented, it should be examined.

IBP comment: IBP agrees with the researcher, given that the 2017 budget was promulgated on 04 January 2017, after the Open Budget Survey research cutoff date of 31 December 2016.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: December 23, 2015

Sources: The Constitution of Benin: Article 110 “The National Assembly votes the budget in equilibrium. If the National Assembly fails to arrive at a decision by December 31, the provisions of the draft budget can be implemented by ministerial order”. LOLF Article 61: The National Assembly votes the budget in equilibrium Once the bill has been tabled on the bureau of the National Assembly within the specified deadline, it must be adopted no later than the closing date of the budget session. If the National Assembly fails to vote on December 31st, the provisions of the draft budget can be implemented by ministerial order.

Comments: On December 23, 2015, the State’s budget for the 2016 fiscal year is voted by the members of parliament. It amounts to 1553 billion CFAF and is balanced in terms of revenue and expenditure. On January 4, media outlets began publishing the contents of the 2016 Budget. Backed by a strong governmental delegation, the Minister of Economy, Finance and Denationalization Programs, Mr. Komi Koutche, in the early hours of Tuesday, January 12, in Cotonou, proceeded with the official launching of the implementation of the 2016 budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: 15 décembre 2016

Comments: December 15, 2016 <http://www.24haubenin.info/?Le-Budget-of-the-State-2017-vote...> (<http://www.24haubenin.info/?Le-Budget-of-the-State-2017-vote-al-unanimite-desputes>)

Government Reviewer

Opinion: Disagree

Suggested answer: 15 décembre 2016

Comments: The date announced in the document is not that of the approval of the finance bill of the year 2017.

IBP comment: IBP agrees with the researcher. See comment under EB-1a.

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: On January 4, 2016, several media outlets began publishing the contents of the 2016 Budget. On January 12, 2016 in Cotonou, saw the official launching of the implementation of the 2016 budget. The hard copy of the document is sent to civil society organizations between January 4 and January 12, 2016. The publication of all the documents related to the budget voted by Parliament are available on the website of the MEF.

Comments: 2016 budget documents are available on the website of the MEF in PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The elements mentioned with regard to the source and remarks do not relate to the year 2017. The day after the approval of the 2017 Budget on December 15, 2016, the national press published the main budget heads of the adopted budget as well as interviews with the Minister of Finance. In addition, the Minister of Finance proceeded to the launching of the implementation of the budget on January 4, 2017. All budgetary documents were put on a CD and widely distributed.

IBP comment: IBP agrees with the researcher. See comment under EB-1a.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: January 14, 2016

Sources: 2015 Budget Planning Decree Task 67

Comments: The Official Launching Ceremony of the 2016 Budget by the Minister of Finance and Economy took place on January 14, 2016.

Peer Reviewer

Opinion: Disagree

Suggested answer: 4 janvier 2017

Comments: Following the budget calendar, once the budget is adopted in December, a press release is issued. file: /// C:/Users/ACI/Downloads/Arrete_Planning_budgetaire_2016.pdf. The website of the Ministry of Finance does not specify the date of publication of the Budget. The launching of the execution of the state budget for the year 2017 was held on January 4, 2017 http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt... (http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt_news%5D=353&cHash=db556f335f94fa840b5792a174b36e78)

Government Reviewer

Opinion: Disagree

Suggested answer: 04 janvier 2017

Comments: The date indicated is incorrect.

IBP comment: IBP agrees with the researcher. See comment under EB-1a.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.lanationbenin.info/index.php/k2/item/2888-ministere-de-l-economie-de-finances-et-des-programme-de-denationalisation-l-execution-du-budget-de-l-etat-exercice-2016-officiellement-lancee>

Sources: 2015 Budget Planning: Task 67: Launching Ceremony for the execution of the state budget for the year 2016

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=353&cHash=db556f335f94fa840b5792a174b36e78 (http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=353&cHash=db556f335f94fa840b5792a174b36e78)

Comments: http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=353&cHash=db556f335f94fa840b5792a174b36e78). It is possible that the document was available before this date but the site does not specify that. However, the budget is made available to the public immediately after the launching ceremony for the execution of the budget.

Government Reviewer

Opinion: Disagree

Suggested answer: http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=321&cHash=a401d669e27b4f9c68f7abead0a18bcb (http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=321&cHash=a401d669e27b4f9c68f7abead0a18bcb)

Comments: The reference indicated by the country researcher is incorrect. Reference is made to the 2016 budget whereas the fiscal year being evaluated is 2017.

IBP comment: IBP agrees with the researcher. See comment under EB-1a.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.finances.bj/taches-courantes/documents-sur-les-fi...> (http://www.finances.bj/taches-courantes/documents-sur-les-finances-publiques/?tx_wdbiblio_pi1%5Bcategory%5D=14) <http://www.finances.bj/directions/les-directions-techniques/...> (http://www.finances.bj/directions/les-directions-techniques/direction-generale-du-budget/documentation/?tx_wdbiblio_pi1[pointer]=2&tx_wdbiblio_pi1[mode]=1)

Sources: 2015 Budget Plan: Task 67

Comments: The Finance Bill and the budget voted by parliament can be found on the website of the MEF

Peer Reviewer

Opinion: Disagree

Suggested answer: http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017... (http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017.pdf)

Comments: http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017... (http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: The publication of the adopted budget is indeed a well-planned task in Benin and is clearly defined by a ministerial decree passed by the Minister of Finance. However, the decree to which reference is made is that of the year 2015. Whereas, it is that of the year 2016 relating to the 2017 Budget process that should be cited. It is Task No. 7 of Stage 12 of the decree on the planning of tasks for Finance bills for the year 2017 and the 2017-2019 Multi-annual Budget.

IBP comment: IBP agrees with the researcher. See comment under EB-1a.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The generalization of the budgetary instruments provided for by the LOLF made it possible to have machine-readable elements in the budget documentation.

IBP comment: IBP agrees with the researcher. Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. Answer 'c'.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2016 Finance Bill: TITLE IV PRESENTATION AND PROVISIONS OF FINANCE BILLS CHAPTER I FINANCE BILL FOR THE YEAR

Sources: The Constitution of Benin: Article 112 : The National Assembly controls the accounts of the Nation in strict respect of the modalities laid down by the Organic Finance Bill. Organic Law relative to Finance Bills (LOLF) TITLE IV: PRESENTATION AND PROVISIONS OF FINANCE BILLS - CHAPTER I: FINANCE BILL OF THE YEAR

Comments: In accordance with the provisions of the LOLF for the Republic of Benin, the voted budget is called the FINANCE BILL

Peer Reviewer**Opinion:** Disagree**Suggested answer:** Law No. 2016-33 of December 26, 2016 establishing the 2017 Finance Bill**Comments:** Law No. 2016-33 of December 26, 2016 establishing the 2017 Finance Bill http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017... (http://www.finances.bj/uploads/tx_wdbiblio/loi_finances_2017.pdf)**Government Reviewer****Opinion:** Disagree**Suggested answer:** Law No. 2016-33 of December 26, 2016 on the 2017 Finance Law for Management. Approved by Parliament on December 15, 2016, it was promulgated by the President of the Republic on December 26, 2016.**Comments:** This is the finance bill for the 2017 financial year and not that of the 2016 financial year.**IBP comment:** IBP agrees with the researcher, see comment under EB-1a.**EB-8: Is there a “citizens version” of the EB?**

a. Yes

b. No

Answer: a.**Sources:** http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoye...(http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoyens_2016.pdf) Decree No. 2015-35 of January 29, 2015 on the Code of Transparency in the Management of Public Finances in the Republic of Benin Article 48 and 49**Comments:** The civilian budget of the budget voted for the year 2016 is available on the following internet link:http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoye... (http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoyens_2016.pdf)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The citizen budget of the adopted state budget for the year 2017 <http://www.finances.bj/taches-courantes/documents-sur-les-fi...> (http://www.finances.bj/taches-courantes/documents-sur-les-finances-publiques/?tx_wdbiblio_pi1%5Bcategory%5D=19)**Government Reviewer****Opinion:** Agree with Comments**Comments:** The citizen budget of the budget adopted for the year 2016 is available on the following internet link: The citizen version of the budget adopted in 2017 is equally available on line. <http://www.finances.bj/taches-courantes/documents-sur-les-fi...> (http://www.finances.bj/taches-courantes/documents-sur-les-finances-publiques/?tx_wdbiblio_pi1%5Bcategory%5D=19)**IBP comment:** IBP agrees with the researcher, see comment under EB-1a.**CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.****Answer:** 2016 FY**Sources:** 2016 FY**Comments:** 2016 FY**Peer Reviewer****Opinion:** Disagree**Suggested answer:** AF 2017**Comments:** 2017 FY**Government Reviewer****Opinion:** Agree**IBP comment:** IBP agrees with the researcher, given that the 2017 Citizen's budget was published after the Open Budget Survey research cutoff date of 31 December 2016.**CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which**

document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The citizen budget in relation to the voted finance bill is made public.

Comments: The citizen version of the voted finance bill has been drawn-up and published.

Peer Reviewer

Opinion: Agree with Comments

Comments: 2017 Citizen Budget http://www.finances.bj/uploads/tx_wdbiblio/citoyen_budget_of...
(http://www.finances.bj/uploads/tx_wdbiblio/citoyen_budget_of_the_executive_budget_project_for_2017.do)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher, see comment under CB-1.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: February 20, 2016

Sources: 2015 Budget Plan Task 70

Comments: Starting from its commitment to budget transparency in 2013, the Ministry of Economy and Finance of Benin has been working to plan on the preparation of the citizen budget for certain budget documents whose budgets have already been voted.

Peer Reviewer

Opinion: Disagree

Suggested answer: 22 février 2017

Comments: The citizen budget of the budget adopted for the year 2017 http://www.finances.bj/taches-courantes/actualites/?tx_ttnew...
(http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdebef7d0f68b83110c)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher, see comment under CB-1.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: In compliance with the program of the 2015 budget planning decree

Sources: Budget Plan Task 70 Decree No. 2015-35 of January 29, 2015 on the Code of Transparency in the Management of Public Finances in the Republic of Benin Article 49

Comments: The citizen budget is drawn-up and published on the website of the Ministry of Economy and Finance

Peer Reviewer

Opinion: Disagree

Suggested answer: The date of publication is the one recorded on the website of the Ministry of Finance

Comments: The date of publication is the one recorded on the website of the Ministry of Finance see: http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdebef7d0f68b83110c

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher, see comment under CB-1.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoye...
(http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoyens_2016.pdf)

Sources: MEF website

Comments: The MEF has published its Citizen Budget on its website

Peer Reviewer

Opinion: Disagree

Suggested answer: [http://www.finances.bj/taches-courantes/actualites/?tx_ttnews...](http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdebef7d0f68b83110c) (http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdebef7d0f68b83110c)

Comments: 2017 Citizen Budget for the 2017 budgetary year http://www.finances.bj/current-contents/news/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdebef7d0f68b83110c 2016 Adopted Budget: Citizen Budget

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher, see comment under CB-1.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 2016 Adopted Budget: Citizen Budget

Sources: MEF website

Comments: As provided for in its budget plan and in accordance with the provisions of WAEMU, Benin presents the citizen budget of the voted state budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: Citizen Budget of the adopted state budget for the year 2017

Comments: Citizen Budget of the adopted state budget for the year 2017 <http://www.finances.bj/taches-courantes/documents-sur-les-fi...>
(http://www.finances.bj/taches-courantes/documents-sur-les-finances-publiques/?tx_wdbiblio_pi1%5Bcategory%5D=19)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher, see comment under CB-1.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The Citizen version of the budget is prepared for: 1- the pre-budget report entitled 2017-2019 MULTI-ANNUAL BUDGET AND ECONOMIC PLANNING DOCUMENT (DPBEP) 2- the budget is voted and promulgated.

Sources: Visit the website of the MEF

Comments: Efforts are being made for the integration of citizen budgets in budget reports presented within the year.

Peer Reviewer

Opinion: Disagree

Suggested answer: This is the citizen version of the budget voted, promulgated and adopted for the year 2017

Comments: The citizen budget of the budget adopted for the year 2017 http://www.finances.bj/taches-courantes/actualites/?tx_ttnew...
(http://www.finances.bj/taches-courantes/actualites/?tx_ttnews%5Btt_news%5D=367&cHash=156b95a420f578cdef7d0f68b83110c)

Government Reviewer

Opinion: Agree with Comments

Comments: The following documents are also presented: 1-a budget of the executive draft budget; 2- a mid-year report; 3- an Year-End report. All this information is available on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: IBP agrees with the researcher, see comment under CB-1.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2015 and 2016

Sources: The 2015 fiscal year has just ended and that of 2016 is in progress.

Comments: These two years will enable us check the availability of reports during the year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The fiscal year of the annual reports being evaluated is in principle the 2016 fiscal year. But information on the 2015 reports are also available on the ministry's website.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: b. (67)

Sources: LOLF Chapter III, Article 93 Paragraph 2: For this purpose, the Government shall send reports, mainly for information purposes, on the implementation of the budget and the application of the Finance Bill to the National Assembly on a quarterly basis. These reports are made available to the public.

Comments: Quarterly reports are presented by the government and sent to the National Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The report presented on September 30, 2015 was published in November 2015. The Report of December 31, 2015 was published in June 2016. The Report of March 31, 2016 was published in June 2016. The report of June 30, 2016 was published in September 2016.

Sources: LOLF The website of the Ministry of Economy and Finance

Comments: From January 2015 to June 2016, quarterly reports for the year in question are regularly presented and published on the website of the Ministry of Economy and Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: by proving on site monitoring and sending reminders to executives of the Budget Directorate General for the publication of the document if necessary.

Sources: It is monitoring that is conducted and enables that the technician is reminded of the deadlines for the publication of the information on the website.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: 1- Report presented on March 31, 2015: http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_31_mars_...
(http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_31_mars_2015__apres_codir_.pdf) 2- Report presented on June 30, 2015: http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_30_juin_... (http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_30_juin_2015.pdf) 3- Report presented on September 30, 2015: http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_30_septe...
(http://www.finances.bj/uploads/tx_wdbiblio/rapex_au_30_septembre_2015.pdf) 4- Report presented on December 31, 2015: http://www.finances.bj/uploads/tx_wdbiblio/rapport_de_fin_d_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_de_fin_d_annee_2015.pdf) 5- Report presented on March 31, 2016: www.finances.bj/uploads/tx_wdbiblio/rapport_d_execution_au_3...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_d_execution_au_31_mars_2016.rtf) 6- Report presented on June 30, 2016:

www.finances.bj/uploads/tx_wdbiblio/rapport_execution_au_30_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_execution_au_30_juin_2016.zip) 7- Reports presented on March 31, and June 30 of the year 2016 are available via the following link: <http://www.finances.bj/directions/les-directions-techniques/...> (http://www.finances.bj/directions/les-directions-techniques/direction-generale-du-budget/documentation/?tx_wdbiblio_pi1%5Bcategory%5D=15)

Sources: Website of the Ministry of Economy and Finance

Comments: These documents are published on the website of the MEF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is also another report presented at the end of September 2016. http://www.finances.bj/uploads/tx_wdbiblio/rapport_d_executi... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_d_execution_au_30_septembre_2016_de_la_loi_de_finances_gestion_2016.pdf)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The report presented as of March 31, 2016 and the report presented as at June 30, 2016 are in Word format and can be edited <http://www.finances.bj/directions/technical-directions/budge...> (http://www.finances.bj/directions/technical-directions/budget-general-direction/documentation/?tx_wdbiblio_pi1%5Bcategory%5D=15)

Comments: The BOOST initiative is already in progress and the Republic of Benin will also adhere to the Open Data initiative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: IMPLEMENTATION REPORT AS OF June 30, 2016 Law No. 2015-41 of December 29, 2015 on the Finance Bill for the year 2016

Sources: The front page of the document carries the title

Comments: Each periodic report shall carry specific information that will help differentiate it from other quarterly reports presented within the year.

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget implementation report as of March 31, 2016 Law No. 2015-41 of December 29, 2015 on the finance bill for the year 2016 Budget implementation report as of June 30, 2016 Law No. 2015-41 of December 29, 2015 on the finance bill for the year 2016. Budget implementation report as of September 30, 2016 Law No. 2016-14 of July 20, 2016 on the amended finance bill for the year 2016

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2016 FY

Sources: It is the most recent year in which this information can be verified

Comments: 2016 is the most recent year for which information can be verified

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The Mid Year Report is presented in November and published later so that it is fully off schedule

Comments: The Mid Year Report is presented in November and published later so that it is fully off schedule

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: During the year 2016, the Republic of Benin had elections (March 2016) and saw the elaboration of a supplementary budget (July 2016). All of this affected the availability of information in due course, including a review report at the end of the month of June.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The mid-year report for 2016 is not published

Comments: The mid-year report for 2016 is not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Range in which the document shall be saved on the website

Comments: Document is presented after the deadline

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: MEF website

Comments: This report has been presented but it was after the deadline

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The document presented is in PDF

Comments: The document presented is in PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The document is presented after the deadline

Comments: The document is presented after the deadline

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The delay in the presentation of the documents is due to the unavailability of data because of the organization of presidential elections and the adoption of a supplementary budget.

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: The document is presented after the deadline

Sources: The document is presented after the deadline

Comments: The document is presented after the deadline

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: MEF website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: State Budget for Management Mid-Year Review

Comments: The title of the document has not been indicated

IBP comment: IBP agrees with the researcher. See previous questions, the MYR 2016 (being analyzed here) was not produced.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: No citizen version of the mid-year report

Comments: No citizen version of the mid-year report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2015 FY

Sources: 2015 is the most recent year for the presentation of the Year-End report

Comments: 2015 is the most recent year for the presentation of the Year-End report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

- c. (33) More than nine months, but within 12 months, after the end of the budget year
d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: The 2015 Year-End Report was presented and published in June 2015

Comments: 2015 is the most recent year for the presentation of the Year-End report

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2015 Year-End Report was presented and published in June 2016

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: June 30, 2016

Sources: Front page of the report published on the website

Comments: The report was published on the website of the Ministry in June 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The front page and the website of the Ministry

Sources: The front page and the website of the Ministry

Comments: The front page and the website of the Ministry

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.finances.bj/uploads/tx_wdbiblio/rapport_de_fin_d_...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_de_fin_d_annee_2015.pdf)

Sources: Website of the MEF

Comments: The report is published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The report is published in PDF format

Comments: The report is published in PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The Year-End report is published

Comments: The Year-End report is published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: IMPLEMENTATION REPORT AS AT DECEMBER 31, 2015 Law No. 2014 - 25 of December 23, 2014 on the Finance Bill for the year 2015.

Sources: Front page of the document

Comments: The Year-End report is published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: No citizen budget for the Year-End report

Comments: No citizen budget for the Year-End report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: AF 2014

Sources: The Constitution of December 11, 1990: Article 112 “The National Assembly shall disburse funds to the State in accordance with the procedures provided for by the Organic Finance Bill, and it shall be assisted by the Chamber of Accounts of the Supreme Court which shall be in charge of all investigations and studies relating to public revenue and expenditure, or the management of the national treasury, local authorities, administrations or institutions owned or controlled by the state”. Article 113 “The Government is obliged to provide the National Assembly with any explanations that may be requested regarding its management and activities”.

Comments: The constitution of December 11, 1990 provides guidelines for the auditing of state accounts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: Organic Law relative to Finance Bills (LOLF): Article 91 Constitution of December 11, 1990: Articles 112 and 113

Comments: The Chamber of Accounts of the Supreme Court is the financial court overseeing the implementation of finance bills

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

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: September 25, 2015**Sources:** Website of the Supreme Court**Comments:** The report is presented on time to accompany the budget documents in accordance with WAEMU guidelines**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Page 7 of the REPORT ON THE IMPLEMENTATION OF THE FINANCE BILL FOR THE YEAR 2014**Sources:** The report on the implementation of the finance bill for the year 2014**Comments:** The report is presented within the expected time**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.coursupremebenin.com/images/rapport%20sur%20lexec...>
(<http://www.coursupremebenin.com/images/rapport%20sur%20lexecution%20de%20la%20loi%20de%20finance%202014.pdf>)
<http://www.coursupremebenin.com/index.php/publications/rappo...> (<http://www.coursupremebenin.com/index.php/publications/rapport-chambre-des-comptes/execution-de-la-loi-des-finances/75-rapport-sur-l-execution-de-la-loi-de-finances-gestion-2014>)**Sources:** Website of the Supreme Court**Comments:** The report is published in time**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document is published in PDF format

Comments: The document is published in PDF format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: REPORT ON THE IMPLEMENTATION OF THE FINANCE BILL FOR THE YEAR 2014 FINAL REPORT Year 2015

Sources: LOLF: Article 91 paragraph 4: “The financial court also oversees the implementation of the finance bill. It also prepares and submits an annual report to the Government on the implementation of the finance bills and a general declaration of conformity between the financial statements of individual state accounts and the general accounts of the State”.

Comments: The title of the report is on the front page of the document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: No citizen version of the audit report for the 2014 Finance Bill

Comments: No citizen version of the audit report for the 2014 Finance Bill

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Decree establishing the Transparency Code of the Republic of Benin: Article 46 “The public shall be regularly informed on the main steps of the budget procedure the Press, social partners and all stakeholders of the civil society are encouraged to participate in the dissemination of information and in the public debate on the governance and management of public finances”.

Comments: <http://www.finances.bj/accueil/> (<http://www.finances.bj/accueil/>) <http://www.finances.bj/taches-courantes/actualites/> (<http://www.finances.bj/taches-courantes/actualites/>) <http://www.finances.bj/directions/les-directions-techniques/> ... ([http://www.finances.bj/directions/les-directions-techniques/direction-generale-du-budget/documentation/?tx_wdbiblio_pi1\[pointer\]=2&tx_wdbiblio_pi1\[mode\]=1](http://www.finances.bj/directions/les-directions-techniques/direction-generale-du-budget/documentation/?tx_wdbiblio_pi1[pointer]=2&tx_wdbiblio_pi1[mode]=1))

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.coursupremebenin.com/> (<http://www.coursupremebenin.com/>)

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: The sites usually get their information from hard or PDF copies of documents at the MEF

Comments: The sites usually get their information from hard or PDF copies of documents at the MEF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les données sur les recettes et les dépenses sur l'exercice en cours sont disponibles en ligne

IBP comment: IBP agrees with the researcher. The data is available in pdf, and not in machine-readable format (i.e. .xls/ .csv etc.). Answer b.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: PDF documents on the website are obtained from MEF

Comments: PDF documents on the website are obtained from MEF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Data exist for several years See the site: www.finances.bj (<http://www.finances.bj>)

IBP comment: IBP agrees with the researcher. The data is available in pdf, and not in machine-readable format (i.e. .xls/ .csv etc.). Answer b.

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

a. Yes

b. No

Answer: b.

Sources: Budget publication websites are based on standard budget documents published on the MEF website

Comments: Budget publication websites are based on standard budget documents published on the MEF website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Decree. No. 2015-035 of January 29, 2015 establishing the Transparency Code for the Management of public finances of the Republic of Benin

Comments: Chapter VII: PUBLIC INFORMATION Articles 44 to 49

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: 1- Organic Law No. 2013-14 of September 27, 2013 relative to the finance bills 2- WAEMU Directives No. 6,7,8,9 in Articles 16, 20, 21, 67 3- DECREE No. 2015-035 of JANUARY 29, 2015 establishing the Transparency Code for the Management of public finances of the Republic of Benin.

Comments: DECREE. No. 2015-035 of January 29, 2015 establishing the Transparency Code for the Management of public finances of the Republic of Benin and the ADOPTION OF WAEMU DIRECTIVES in the management of public finances within the Republic of Benin: Article 2: Taxpayers and public service users are clearly, regularly and fully informed on the governance and management of public funds. Article 3: the State and other public institutions must comply with the preparation and adoption of texts relating to public finance management ... Article 43: The financial court shall make public all reports sent to the National Assembly and the Government; it shall equally publish specific decisions emanating from its service on its website if any, and in at least two widely read national newspapers. CHAPTER VII: PUBLIC INFORMATION Article 44: the publication of information on public finances within a specific time is a legal obligation of the government. Article 46: The public shall be regularly informed on the main steps of the budget procedure The Press, social partners and all stakeholders of the civil society are encouraged to participate in the dissemination of information and in the public debate on the governance and management of public finances. Article 48: Information and documents relating to public finances mentioned in this decree shall be published by the competent institutions on the website as soon as they are available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Article 45: The premium of authorizations for jobs paid by the State under the 2017 financial year, expressed in full time equivalent is distributed to each ministry and state institution as follows Different Volumes of the General Budget of the State presented in the file titled EXPENDITURES_2016 are archived as specified by administration for all Institutions and all the various ministries and in the appropriate unit.

Comments: Administrative classification has always been adopted to present the different expenditures by

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The new structure is not yet fully operational and implemented

Comments: Operational classification is not yet very glaring in the operationalization of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Just like I said last year, there is operational classification in budget allocation. This is evident after going through the first three codes of the sub-section.

IBP comment: IBP agrees with the researcher. The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The new classification is not yet operational

Comments: The new classification is not yet operational

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Just like I said last year, there is operational classification in budget allocation. This is evident from the first three codes of the sub-section.

IBP comment: IBP agrees with the researcher. See comment under question 2.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Budget provides an economic classification of expenditures: for example we read the following in Title 28 of Volume 2 of expenditures: State Budget for the year 2016 Detailed Presentation of Expenditures 28 MINISTRY IN CHARGE OF RELATIONS WITH STATE INSTITUTIONS Articles 2 11,001,161 00 61 PERSONNEL COSTS Articles 3 11,001,161 00 62 PURCHASE OF GOODS AND SERVICES

Comments: The Budget presents an economic classification of expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The researcher did not reference the 2017 document. It should be noted that the entire budget documentation was recorded on CD and distributed to all stakeholders during the launching of the 2017 budget on January 4, 2017 and copies are available at the Budget Directorate General. It has equally been published online.

IBP comment: The correct document to be used is the EBP 2017. See the following two links:
http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). See TABLEAU D'EQUILIBRE GENERAL DE LA LOI DE FINANCES GESTION 2017, page 31. Answer 'a' applies.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Articles 2 11 001 161 00 61 PERSONNEL COSTS 61 1 1 Basic salaries 61 1 23 Salaries for contract workers 61 3 1 Allowances 61 3 2 Premiums 61 4 1 Social security contributions for registered personnel 61 4 2 Social security contributions for unregistered personnel 61 6 1 Family allowances

Comments: This economic classification meets international standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The researcher did not reference the 2017 document. It should however be noted that the entire budget documentation was recorded on CD and distributed to all stakeholders during the launching of the 2017 budget on January 4, 2017 and copies are available at the Budget Directorate General. It has equally been published online.

IBP comment: The correct document to be used is the EBP 2017. See the following two links:
http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). See TABLEAU D'EQUILIBRE GENERAL DE LA LOI DE FINANCES GESTION 2017, page 31. Answer 'a' applies.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Program budgets are developed for all Ministries and Institutions

Comments: Program budgets cannot officially be recognized as budgetary documents and are often not considered as documents to be published. However the new LOLF recommends that they be treated as such and this will be effective in Benin from the year 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In view of the changes in management of program budgets, all ministries elaborated program budgets for the year 2017. Moreover, the execution of program budgets will be blank for five ministries.

IBP comment: Based on the evidence provided, IBP agrees with the researcher. The EBP does not present expenditures for individual programs for the budget year. The correct document to be used is the EBP 2017. See the following two links:
http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No multi-annual expenditure estimates are presented by the expenditure classification

Comments: Multi-annual budget documents are not presented by classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Expenditure estimates for a number of years are available for at least two classifications (economic classification and administrative classification).

IBP comment: IBP agrees with the researcher. Expenditure estimates are not presented for a multi-year period (at least two years beyond the budget year - that is 2019) by any of the expenditure classifications in the EBP. Answer 'd'.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MULTI-ANNUAL EXPENDITURE PLANNING DOCUMENT (DPPD) from 2017 to 2019 is not available

Comments: The MULTI-ANNUAL EXPENDITURE PLANNING DOCUMENT (DPPD) from 2017 to 2019 is not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It is a publication error. But the DPPDs have been prepared by all ministries for the period 2017-2019

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Budget

Comments: All revenues are presented in the Budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The attached file is also available for the 2017 fiscal year. Visit the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. FY 2016 budget information was initially cited, but this information was not published for FY 2017. See the following two links for the 2017 EBP:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: No, individual sources of non-tax revenues are not presented.

Comments: No, individual sources of non-tax revenues are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Individual sources of revenues are identified. These sources are simply grouped based on the type of revenues, given the insignificant amounts of certain revenues if presented individually. It can therefore be considered that there is a detailed statement of the individual sources of revenues.

IBP comment: IBP agrees that the 2017 EBP presents individual sources of non-tax revenue. However, individual sources for all are not provided, the answer is hence revised from 'd' to 'b'. Cf. p. 8: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: This document is not available for the year 2017-2019

Comments: This document is not available for the year 2017-2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: This information is contained in the DPBEP which is an annex of the proposed executive budget.

IBP comment: IBP agrees with the researcher. The DPBEP is the PBS and is not considered in this section that analyzes the EBP.

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In the document entitled "2016-2018 Program Budget of the Ministry of Economy, Finance and Denationalization Programs (MEFPD)", from page 53 under PROGRAM 2: RESOURCE MOBILIZATION AND GOVERNEMENT TREASURY MANAGEMENT, studies were conducted to estimate State revenue projections over a period of three years. Furthermore, page 37 of the 2017-2019 DPBEP has the title: CHAPTER II: 2017-2019 FINANCIAL PERSPECTIVES Financial perspectives strictly refers to government financial operations, the financial position of public companies, contributions made by the State in companies and State corporations, local finances and social security over the period 2017-2019. In Section I. GOVERNMENT FINANCIAL OPERATIONS FOR 2016-2018, "Table 9: Public finance projections for 2016-2018 (in billion FCFA)" shows revenue and expenditure estimates of the State over the period 2016-2019

Comments: The multi-annual estimates of individual revenue sources representing all income is presented and discussed in relation to the socioeconomic context of the international environment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The DPBEP is considered a Pre-Budget Statement in Section 1 of the Open Budget Survey, and thus cannot be cited in the portion of the survey concerning the Executive's Budget Proposal. The correct answer is "d". See the following two links for the 2017 EBP:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No, none of the three estimates related to loans or public debt are presented.

Comments: No, none of the three estimates related to loans or public debt are presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The overall debt ceiling of the Republic of Benin for the year 2016 is mentioned on page 19 of the debt strategy document. See: file:///C:/Users/ACI/Downloads/document_de_strategie_d_endettement_du_benin_loi_des_finances_2016.pdf

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The information in question is contained in the document "medium-term debt strategy" which is an annex to the draft executive budget. See documentation on the 2017 budget at: www.finances.bj (<http://www.finances.bj>)

IBP comment: We agree with the peer reviewer, the EBP contains the government's total debt burden. However, the document to be taken into consideration is the EBP 2017, p.43 of the following document: http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). The Document mentioned by the government reviewer "stratégie d'endettement à moyen terme" is not part of the EBP (documents that are part of the BP are defined in Section1). Response changed from 'd' to 'c'.

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, no information on the total composition of the total debt stock is presented.

Comments: No, no information on the total composition of the total debt stock is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The interest rate, the debt maturity profile as well as the internal and external nature of the debt are contained in the document "medium-term debt strategy" which is an annex to the draft executive budget.

IBP comment: IBP agrees with the researcher, the document mentioned was not published on the government's website with the EBP 2017. See comment under question 13.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In the document titled: " 2017 FINANCE BILL - PRESENTATION REPORT" Information that goes beyond key aspects are presented in the macroeconomic assumptions found from page 12 to page 19 where we find: PART I: ECONOMIC PERSPECTIVES.. A- International and regional economic perspectives B- Benin's economy and perspectives for economic development for the year 2017 PART II: ASSESSMENT OF SOME BUDGETARY STRATEGIES FOR THE YEAR 2017 AND THE FOCUS OF PUBLIC FINANCES DURING THE 2017-2019 PERIOD A- Concrete strategies / measures for a better management of public interventions B- Follow-up of some strategies / measures adopted in 2016

Comments: Information that goes beyond key aspects are presented in the macroeconomic assumptions indicated in the 2017 FINANCE BILL - PRESENTATION REPORT.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of

the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On page 12 of the 2017 FINANCE BILL PRESENTATION REPORT, item "B- Benin's economy and prospects of economic growth for the year 2017". Key information is presented to show the impact of the various macroeconomic assumptions on the budget. The data in this section is obtained from a publication of the IMF on the World Economic Outlook, July 2016.

Comments: key information is presented to show the impact of the various macroeconomic assumptions on the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: On page 30 of the ECONOMIC AND FINANCIAL REPORT, estimates showing how new policy proposals will affect expenditures are presented together with a narrative analysis. 3.2. Public Expenditures The expenditures shown in the State budget for the year 2015 increase to 1213.02 billion CFA francs, a marked 181.18 billion FCFA increase compared to that of the previous year. At June 30, 2015, public expenditures amounted to 562.50 billion CFA francs with a 46.4% implementation rate. Within the same period of the year 2014, the implementation rate stood at 48.1%. As the years went by, the implementation rate dropped by 10.1%. (And so on) This information can also be found in the attached document titled Budget PRESENTATION REPORT page 17 PART III: The 2016 Finance Bill 2- Expenses of ministries and state institutions (page 18) broken down into recurrent and capital expenditures are set at 1 107 403 billion CFA francs in 2016 against a forecast of 1 101 207 billion CFA francs in 2015, an increase of 6 196 billion CFA francs. This increase hides any hopes of a downward trend in certain expenses.

Comments: Estimates showing how new policy proposals will affect expenditures are presented, including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: These elements are also present in the summary report presenting the state budget for the year 2017. Visit the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: EB 2017 to be used. Pages 14-20 in the following document: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In page 26 of the ECONOMIC AND FINANCIAL REPORT, information on revenue is presented and analyzed: 3.1. Budget revenues In the first half of 2015, budget revenues stood at 453.75 billion CFA francs on an annual forecast of 1031.65 billion CFA francs, giving it an implementation rate of 44.0%. Compared to the same period of the year 2014, government revenues have increased by 57.07 billion CFA francs, giving a 14.4% increase in revenue. This increase is due to the performance recorded by all financial governance institutions. This information can also be found in the attached document titled SUMMARY REPORT ON THE PRESENTATION OF THE FINANCE BILL FOR THE YEAR, Page 17 - PART III: The 2016 Finance Bill 1- Changes in State budgetary revenues

Comments: Estimates showing how new policy proposals will affect expenditures are presented, including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The summary report on the presentation of the finance bill for the year 2017 contains concrete examples of the impact of new measures / proposals on revenue. See page on the presentation report of the 2017 Finance Bill on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In the various budget documents and detailed tables of the budgets of state institutions and ministries, expenditures for the year AB-1 are presented based on Administrative and Economic classification in reference to AB-1.

Comments: Taking for example the detailed budget of the Ministry of Health, expenditure estimates for year AB-1 are presented based on Administrative and Economic classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Pages 22 and 28 in the "Summary Report": http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: For the 2016 budget, 11 out the 25 existing ministries present a MULTI-ANNUAL EXPENDITURE PLANNING DOCUMENT covering the 2016-2018 period. As concerns the Ministry of Agriculture, Livestock and Fisheries, the DPPD on page 25 shows 2.1.7- Program Funding Table taking into account AB-2 and AB-1.

Comments: The programs requiring less than two-thirds of allocated expenditures are presented for the year AB-1.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Avec la généralisation des DPPD

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Expenditure estimates for the year 2015 have been updated by the original estimates as summarized in Table 5: Evolution of public finances from 2012 to 2015 on Page 21 of the DPBEP.

Comments: Expenditure estimates for the year 2015 were updated to the amount approved during the voting of the budget.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Budget forecasts are constantly updated to reflect the reality of their implementation in relation to estimates for the budget year n-1. One can also get this information from the 2017-2019 DPBEP available on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "b" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Expenditure estimates for the years 2012 to 2014 are presented as an administrative classification. Table 5: Evolution of public finances from 2012 to 2015 on page 21 of the DPBEP.

Comments: No, expenditure estimates for AB-2 and previous years are not presented under an expenditure classification.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: Expenditure estimates are also made based on economic classifications for years n-3; n-2; and n-1. See Budgetary documentation for the year 2017, the 2017-2019 DPBEP.

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: This question seems to have been asked already in French. Of the 25 ministries, 11 make use of the 2016-2018 MULTI-ANNUAL EXPENDITURE PLANNING DOCUMENT (DPPD) The Program funding table takes AB-2 and AB-1 into account.

Comments: Individual budgets take into account AB-2

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The budgets for each ministry are presented for AB-2 and AB-1 but not for individual programs

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: With the generalization of the DPPD in 2017, all expenditures by ministries for their various programs are presented for the period n-3 to n + 3. See 2017-2019 DPPD on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In the DPPD, the 2014 budget reflects actual expenditures incurred. Moreover, in the attached document titled ECONOMIC AND FINANCIAL REPORT for the 2016 budget Page 17 CHAPTER 2: NATIONAL ECONOMIC SITUATION, sub heading 1. ASSESSMENT OF ECONOMIC PERFORMANCE FOR THE YEAR 2014, the budget narrative analysis is based on actual figures of the 2014 budget implemented in the DPBEP, PART- I: ECONOMIC AND FINANCIAL SITUATION OVER THE PERIOD 2012- 2015 (page 8), in CHAPTERS - I & II on the ECONOMIC AND FINANCIAL SITUATION OVER THE PERIOD 2012-2015, analyzes are based on budgets actually implemented from 2012 to 2014. The FINANCE BILL IMPLEMENTATION REPORT presented by the Chamber of Accounts of the Supreme Court shows results FOR THE YEAR 2014.

Comments: In DPBEP and DPPD budgetary documents of individual budgets, the most recent year for which all expenditures reflect actual results is 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the 2017-2019 DPPD available on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the revenue summary document and in revenues categorized under the different financial governance institutions in the General State Budget, Revenue Projections for the year 2016 also have revenue estimates for the year 2015 in the different categories: taxable (Article 71) Non-taxable (Article 72) and special conditions (Article 76).

Comments: In the 2016 Budget, revenue estimates for the year 2015 are also presented in the various categories: taxable in Article 71, Non-taxable in Article 72, and special conditions in Article 76.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the revenue table for the 2017 budget. See 2017 budgetary documents on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation to an available document is: "2017 DRAFT FINANCE BILL PRESENTATION REPORT 8." (see http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues for the different financial governance institutions including the CAA, DGDDI, DGID, DGTCP, FNRB and the Road Fund for the 2016 budget present revenue estimates for the year 2015 as being standard.

Comments: Revenues for financial governance institution for the 2016 budget contain a detailed presentation of revenue estimates for the year 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the revenue table for the 2017 budget. See 2017 budgetary documents on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation to an available document is: "2017 Summary Report", p. 22. http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Table 5: Evolution of public finances from 2012 to 2015 on page 21 of the DPBEP presents revenue adjustments made for the year 2015 in due consideration of the country's financial situation.

Comments: Revenue estimates for the year 2015 were updated to previously approved amounts and presented in a table on page 21 of the DPBEP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the 2017-2019 DPBEP. See 2017 budgetary documents on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation to an available document is: "2017 Summary Report", p. 22.

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.

b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for the year 2014 and previous years are presented by category in the 2016 multi-annual economic budget planning document (DPBEP) which is in Heading II. ASSESSMENT OF STATE FINANCIAL OPERATION PROJECTIONS FOR 2015 (page 19) relevant analyzes are done on revenues to arrive at the results shown in Table 5: Evolution of public finances from 2012 to 2015 (page 21) which shows tax revenues and non-tax revenues for the years 2012, 2013, 2014 and 2015.

Comments: Revenue estimates for the year 2014 and the years 2013 and 2012 are presented by category in the 2016 DPBEP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the 2017-2019 DPBEP. See 2017 budgetary documents on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation to an available document is: "2017 DRAFT FINANCE BILL PRESENTATION REPORT 22." (see

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.

e. Not applicable/other (please comment).

Answer: d.

Sources: In the Summary Report on the presentation of the draft finance bill, PART II: THE BUDGETARY STRATEGY FOR THE YEAR 2016 AND THE FOCUS OF PUBLIC FINANCES OVER THE 2016-2018 PERIOD in point A- The budgetary strategy for the year 2016 presents information on the implementation the state budget at the end of 2014. This presentation allows for a comparison between the implementation of the budget at the end of 2014 and June 30, 2015 in order to make decisions on revenue estimates for the year 2016. The table titled: Account Summary of Budgetary and Treasury Operations as of June 30, 2015: The sum of revenues and resources as at June 30, 2015 (expressed in billion CFA francs) on page 11 of the summary report assesses the implementation of the budget on June 30, 2014 in comparison with its implementation on June 30, 2015. Budgetary revenues from all financial governance institutions that have been planned and implemented as of June 30 are presented for the years 2014 and

2015. In the 2014 Finance Bill Implementation report prepared by the Chamber of Accounts of the Supreme Court, page 31, Table 5: Evolution of budget implementation from 2010 to 2014 (in million CFA francs) presents actual data on revenues and expenditures from 2010 to 2014. The tables and charts in this report show the evolution of the main aggregates in the period spanning from 2010 to 2014.

Comments: Yes, individual revenue sources representing all revenues for the year 2014 and previous years as from 2010 are presented in the budgetary documents attached to the 2016 budget especially the Report on the implementation of the 2014 budget made by the Chamber of Accounts of the Supreme Court.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: One can also get information from the 2017-2019 DPBEP. See 2017 budgetary documents on the ministry's website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The most recent year for which all revenues reflect actual amounts collected in budgetary documents for the year 2016 is the year 2014. Vested in the implementation report of the Chamber of Accounts, page 31, Table 5: Evolution of budget implementations from 2010 to 2014 (expressed in million CFA francs) Presentation Report page 11 Summary of budgetary and treasury operations performed on June 30, 2015. The sum of revenues and resources as at June 30, 2015 (in billion CFA francs)

Comments: In the budgetary documents for the 2016 budget, the most recent year for which all revenues reflect actual amounts obtained is the year 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online (information is only presented until June 2015). See the following two links for the 2017 EBP:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In page 10 of the Debt Strategy Document of the Republic of Benin, allusion is made to: IV. Point on the implementation of the debt strategy during the first half of the year 2015. This section provides details on: IV.1. The terms and conditions of new external commitments and copies made, page 10 IV.2 Resources mobilized in local currency in the first half of the year 2015, Page 11 IV.3. Benin's debt situation on the government securities market in the second half of the year 2015, Page 13

Comments: Yes, information that goes beyond the key aspects are presented as public debt.

Peer Reviewer

Opinion: Agree with Comments

Comments: Debt Strategy Document for the year 2016 (from page 7) See. http://www.finances.bj/uploads/tx_wdbiblio/document_de_strat...
(http://www.finances.bj/uploads/tx_wdbiblio/document_de_strategie_d_endettement_du_benin_loi_des_finances_2016.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be gotten from the medium-term debt strategy document annexed to the 2017 Finance Bill. See 2017 budgetary documents online (at the following website: www.finances.bj (<http://www.finances.bj>))

IBP comment: The correct citation to an available document, for answer "c" is: "2017 DRAFT FINANCE BILL PRESENTATION REPORT 9." (see http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Page 7 of Benin's debt strategy document presents in point: III. Public debt situation III.1. Characteristics of the Public debt portfolio as at December 31, 2014. This is summarized in Table 1: Characteristics of the Public debt portfolio as at December 31, 2014. (page 8)

Comments: The Republic of Benin respects recommendations of good practice which warrants that the figures for the year 2014 must reflect the actual sum of the country's debt;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Information can also be gotten from the medium-term debt strategy document appended to the 2017 budget. It contains the exact outstanding debt for the year 2015. See 2017 budget documentation online (Go to the website www.finances.bj (<http://www.finances.bj>))

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese...
(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);
http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). The document mentioned by the government reviewer was not published on the website of the Ministry of Finance together with the EBP 2017 (cf. also comments under questions 13 and 14).

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Government passed Decree No. 2014-572 in the year 2014 establishing methods for the collection and disbursement of income applicable to all State revenue institutions and ministries. This decree which was implemented as from the year 2014 provides a better organization of

revenue collection by the intermediate services of ministries and institutions of the State. Thus, on September 15, 2015, an inter-ministerial order saw the creation of sixty-six (66) revenue governance institutions in various ministries and State institutions. Decrees appointing revenue collectors as well as those defining the mechanisms put in place for the provision of the needs of intermediary revenue services are passed by the Minister of Finance. Consequently, all revenue collected at the ministries concerned shall be sent to the coffers of the Treasury”.

Comments: Information is presented except for some key elements on certain extra-budgetary funds within the framework of the implementation of Decree No. 2014-572 of October 7, 2014 in Benin and established from the LOLF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct citation to an available document, for answer "c" is: "2017 DRAFT FINANCE BILL PRESENTATION REPORT, pg. 8 and 31." (see http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: All revenue and expenditure are now subject to the single account principle.

Comments: Yes, the budget of the central government is presented on a consolidated basis

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct citation to an available document, for answer "a" is: "2017 DRAFT FINANCE BILL PRESENTATION REPORT, pg. 8 and 31." (see http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: - Resources to be transferred are determined in detail for budgetary allocations to each state institution or ministry. – Expenditure transfers (page 32 of the Economic and Financial Report) As of the end of June 2015, expenditure transfers amounted to 137,350 billion CFA francs from an initial annual projection of 203.63 billion CFA francs, giving it a 67.5% implementation rate. This implementation rate has recorded an increase of 27.6% when compared to that achieved in the first half of the year 2014. The increase in expenditure for transfers is driven by subsidies from the operation of State-owned companies and service institutions. In the 2014 budget implementation report presented by the Chamber of Accounts on page 60 talks about: a 114 – Expenditure for Transfers

Comments: Yes, estimates of all intergovernmental transfers are presented, including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The budget presentation report for the year 2017 also contains information on the level of transfers. View balance sheet on page No. 31 of the report on the website www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is the EBP 2017 (see http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); as cited by the government reviewer). However, a narrative discussion is not included in the 2017 documents, hence answer 'b' applies (response changed from 'a' to 'b').

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: From page 24 of the Budget Presentation Report and in Heading 5- SOME PRIORITY ACTIONS FOR 2016 AND EXPECTED RESULTS states as follows: A- 1.-2-3 and 4. A national electrification rate of 34%, 60% in urban areas and 8% in rural areas (Energy and Mines) B- 1-2-3 and 4. In the water sector, the service rate expected for 2016 is 69% in rural area and 75% in urban areas C- Education shall be free for all children at the primary level - the achievements and skills of students must reach the levels recommended by CONFEMEN D. at least 500 young people shall receive training in developmental sectors and shall receive necessary assistance for employment E. – Access rate to health services: 54% in 2016 as against 51.4% in 2012 – access rate of children aged 0 to 5 years to health services: 89% in 2016 as against 87.9% in 2014 - 29 functional health zones in 2016 as against 27 in 2014 F- (Security & Defense) 1. Building community social infrastructure to gradually transform border areas into real hubs for national and local development 2. Emergency centers are set up and made operational 3. The safety of people, institutions and property is better guaranteed than in the past 4. The vigilance level against terrorist and jihadist threats is high.

Comments: On page 5 of the 2016 Budget presentation report, it is stated that: "The State will also ensure the promotion of employment, good governance, gender equality and the fight against the adverse effects of climate change". At least three alternative presentations of expenditures are proposed to illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: more information can be found on page 28 of the 2017 budget presentation report at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de.fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). Response changed from 'a' to 'd'.

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On page 16 of the SUMMARY PRESENTATION REPORT FOR THE 2016 FINANCE BILL in its point B- Trajectory of public finances over the 2016 – 2018 period, it is stated that: "Financial assistance from the state to local governments must, over the same period, record an average growth of about 15% in connection with the yearly increase in geographic circumscription, expertise and resources to be transferred (establishment and reinforcement of budget lines: "FADeC-Rural Areas", "FADEC-Agriculture", "FADeC- Youth and Leisure"...)". On page 18 and 19 of the SUMMARY PRESENTATION REPORT FOR THE 2016 FINANCE BILL under the heading: 2 Expenditures of ministries and institutions of the state, it is clearly stated that: "a substantial increase in expenditure transfers of 22.01% correspondingly with the Updating of the Automated Permanent Voters List (LEPI), the organization of presidential elections, support to social services including those offered free of charge (Caesarean operations, management of malaria in children 0 to 5 years of age, support for the education of the girl child at the general secondary education level, nursery school, elementary school and at the University etc.) consecutively with the increase in the number of beneficiaries, the increase of the Agriculture Aid Fund from 3,000 billion to 5,000 billion CFAF, etc.; One of the expected results of the implementation of the governance activities budget is: "Strengthening the transfer of skills and resources to the municipalities" for the "4. Valuation of regional and local potential by promoting local economies through the

establishment of local production systems (LPS)". In the budget document titled "SUMMARY OF BUDGET ALLOCATIONS FOR MINISTRIES AND STATE INSTITUTIONS" the BUDGET LINES titled "III - TRANSFER EXPENDITURES" gives the figures as well as detailed information on the various transfers to each ministry and state institution.

Comments: Yes, estimations of all of the transfers towards public companies are presented, together with a narrative analysis, detailed budgets from ministries and state institutions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More information on the subject can be obtained from the website www.finances.bj (<http://www.finances.bj>) for the 2017 budget.

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de.fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). Response changed from 'a' to 'd'.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On page 15 of the budgetary document titled Treasury Plan, details on quasi-fiscal activities for the 2016 fiscal year are mentioned: B- Social Service Expenditures: This refers to expenses for public interventions aimed at reducing poverty and the equitable distribution of state resources for the benefit of society. They particularly relate to the various free services provided in various sectors such as the health and education sectors. The details of this heading are as follows:

Comments: Yes, information beyond the key aspects are presented for all quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Also see the 2017 Treasury Plan on the website www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de.fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). Response changed from 'a' to 'd'.

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On page 25 of the Economic and Financial Report, Point 2.3: The monetary situation at June ending 2015, the money stock stood at 2.084.3 Billion CFA francs against 2.026.9 Billion CFA francs at December 31, 2014, an increase of 2.8%. This increase in the money stock was mainly driven

by an increase of 2.7% in Net External Assets (NEA) and of 0.7% in domestic credit. Table 5, (Page 26): The comprehensive monetary situation at June 30, 2015 (in billion CFAF) gives details of the financial assets of Benin in financial institutions.

Comments: Yes, key information is presented for all financial assets of the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Besides the monetary situation, the Government's Net Position is presented in the annex to the budget documentation.

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.

b. (67) Yes, the core information is presented for all nonfinancial assets.

c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

d. (0) No, information related to nonfinancial assets is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: No information on non-financial assets is presented in the published budget documents.

Comments: No information on non-financial assets is presented in the published budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all expenditure arrears are presented.

d. (0) No, estimates of expenditure arrears are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: a13- Net variation of arrears (2014 Budget Implementation Report on page 65) Of a projected amount of 17,900 million, its actual implementation in 2014 stood at 11,148 million, about 62%. In 2013, from a projected 19,340 million, expenditure on arrears, the actual amount executed was 18,309 million CFA francs, with a 95% implementation rate. - Personnel costs (page 31 of the Economic and Financial Report) In the first half 2015, Personnel costs amounted to 171.91 billion CFAF from a projected 326.79 billion CFAF, an implementation rate of 52.6%. Year-over-year, the commitment rate for Personnel costs has known some slight increase of 0.6%. This seeming stability in personnel costs is justified by the mass retirements recorded on June 30, 2015 and measures taken for the payment of salary arrears related to category changes.

Comments: Yes, estimations of all of pending disbursements are presented, however, without any detailed narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. The FY 2016 EBP was initially cited. See the following two links: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de.fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf). Response changed from 'b' to 'd'.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: V.3. Conditions for the issuance of guarantees by the State in 2016 (page 19-20 of the Debt Strategy document) While awaiting the adoption of a draft decree, State guarantees can be granted to companies and public enterprises and local governments for loans which can financially be likened to direct loans in terms of duration, interest rate, commissions, etc... Finally, the total amount of guarantees to be granted by the State in 2016 is 10% of the overall debt ceiling excluding the bonds issued estimated at about 87 billion CFA francs.

Comments: The 2016 Debt Strategy document includes key elements of guarantee

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Information can also be gotten from the medium-term debt strategy document appended to the 2017 budget.

IBP comment: Debt Strategy Document for the 2017 FY is not available. Some elements have been added to Pg 42 of the Finance Bill. An answer "c" would be more appropriate (See http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf)) | Debt Strategy Document for the 2017 FY is not available. Some elements have been added to Pg 42 of the Finance Bill. An answer "c" would be more appropriate. (See http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf))

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: VI. Prospects for public debt sustainability VI.1. Reference scenario: According to macroeconomic assumptions and the Debt Strategy indicated above, the public debt of Benin would appear viable. Indeed, the risk of high external debts would be low meanwhile domestic debts would not create any particular vulnerability. VI.1. Sensitivity analysis This analysis was done for the period up to 2035. (Debt Strategy Document Pages20-21)

Comments: Yes, key information is presented to assess the government's future liabilities and the sustainability of their long-term funding.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The debt strategy document is not available for FY 2017. The correct answer is "d".

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Page 17 of the 2016 FINANCE BILL SUMMARY REPORT presents The other budgetary revenues (excluding revenues from tax institutions, revenues allocated to subsidiary budgets and special accounts), namely budgetary donations, debt relief and public funds, financial assistance and project donations which amounted to 87.218 billion CFAF for the year 2016, as opposed to 120.928 billion CFAF in 2015, recording a reduction of 33.710 billion CFA francs. The table on page 18 subdivides these revenues by category. The 2016 ECONOMIC AND FINANCIAL REPORT also makes mention of these revenues in Table 6: The revenue realization point as at 06/30/2015 (in billions CFAF) and the comments that follow from page 26.

Comments: Yes, estimates of all sources of donor assistance are presented, together with a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found on the 2017 budget at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "c" given that the FY 2017 Executive's Budget Proposal only contains limited information, as published online (see p.25 of the Summary Report; also no narrative analysis is included). See the following two links for the 2017 EBP:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: From page 44 of the 2016 ECONOMIC AND FINANCIAL REPORT, heading 1.2.Tax (<http://1.2.Tax>) and Non-Tax Measures presents the key aspects for all tax expenditures, and concludes by showing the increases and decreases in performances per institution. These measures include: correcting shortcomings identified in the implementation of measures adopted in previous years; search for tax fairness; promote trade, small and medium-sized enterprises, the development of agriculture and new communication technologies; promote the sustainable and equitable development of the national territory. On page 13 of the SUMMARY PRESENTATION REPORT FOR THE 2016 FINANCE BILL details are provided on the fiscal measures adopted as presented in point 5: 5. To effectively deal with the infrastructure deficit and ensure the sustainability of the functioning of the State, recommendations are made based on studies, and Innovative Financing mechanisms (MFI) for the significant improvement of resources in 2016. These measures essentially include: 5-1. Imposition of taxes and levies in the ICT sector: A yearly total of about 10 billion CFAF in revenue resources is expected. (Pages 13-14) 5-2. Establishment of a levy on subscription fees to television channels at a rate of 10%: A yearly total of about 2,000 billion CFAF in revenue resources is expected. (Pages 14-15) 5-3. Establishment of a tax fee on road transport: A yearly total of about 0,300 billion CFAF in revenue resources is expected.

Comments: Yes, information beyond the key aspects are presented for all fiscal expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found on the 2017 budget at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The table on page 17 of the SUMMARY PRESENTATION REPORT FOR THE 2016 FINANCE BILL in PART III: The 2016 Finance Bill 1- Changes in State budgetary revenues presents assigned revenues of some tax institutions without necessarily providing a narrative analysis. Reforms are underway to harmonize the collection and allocation of revenues from other ministries and state institutions excluding the Treasury.

Comments: Yes, estimates of some (not all) assigned revenues are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: With the implementation of the Organic Law relative to the 2013 Finance Bills, assigned revenue is clearly defined. For example, for the 2017 FY, assigned revenue amounted to 54.486 billion CFAF. See the 2017 Budget Presentation Report and the 2017 special accounts budget. Visit the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is in the 2017 Draft Finance bill, pg. 41, and the Summary Report, pg. 31. See:

http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_...

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf);

http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: From page of the 2016 ECONOMIC AND FINANCIAL REPORT in CHAPTER 4: BUDGET AND FISCAL ACTIONS FOR THE YEAR 2016 1. MAIN POINTS OF THE 2016 DRAFT FINANCE BILL, estimates indicating how the proposed budget relates to policy objectives set out by the government for the budget year are presented, including a narrative analysis.

Comments: Yes, estimates showing how the proposed budget relates to the government's policy objectives for the budget year are presented, including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: on peut également se référer au rapport de présentation du budget de l'Etat pour la gestion 2017.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: In Page 9 of the 2016-2018 MULTI-ANNUAL BUDGET AND ECONOMIC PLANNING DOCUMENT, detailed estimates are presented on the relationship between the budget and the objectives over a multi-annual period, including a narrative analysis. PART 2 : 2016-2018 ECONOMIC AND FINANCIAL PERSPECTIVES This section presents the economic guidelines of the State's budget for the year 2016, before addressing the economic and financial perspectives for the 2016-2018 period. CHAPTER I : PROSPECTS FOR ECONOMIC GROWTH IN BENIN OVER THE PERIOD 2016-2018 CHAPTER II: 2016-2018 FINANCIAL PERSPECTIVE Financial perspectives strictly refers to government financial operations, the financial position of public companies, contributions made by the State in companies and State corporations, local finances and social security over the period 2016-2018:

Comments: Detailed estimates are presented on the relationship between the budget and the objectives over a multi-annual period, including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More information can equally be obtained from the 2017-2019 DPBEP which presents information on the connection between the budget and the public policy objectives up to 2019. See the 2017-2019 DPBEP on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Yes, non-financial data on inputs are presented for some programs or administrative units (or functions) The DPPDs presented for 11 ministries out of the existing 25 include non-financial data on program outputs. A Summary of some inputs called "2016 priority actions" for programs is found under the section titled: 5- SOME PRIORITY ACTIONS FOR 2016 AND EXPECTED RESULTS in page 24 of the FINANCE BILL PRESENTATION SUMMARY REPORT OF THE 2016 FINANCE BILL:

Comments: Yes, non-financial data on the purchase of inputs for financial services and / or administrative units (or functions).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Yes, non-financial data on outcomes are presented for some programs or administrative units (or functions) The DPPDs presented for 11 ministries out of the existing 25 include non-financial data on program outputs. A Summary of some program outcomes is found under the section titled: 5- SOME PRIORITY ACTIONS FOR 2016 AND EXPECTED RESULTS in page 24 of the FINANCE BILL PRESENTATION SUMMARY REPORT OF THE 2016 FINANCE BILL:

Comments: Yes, non-financial data on outcomes are presented for some programs or administrative units (or functions)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: With the generalization of DPPDs and PAPs for the year 2017, there is information on outputs for each program and outcome assessment indicators in the annual performance projects (PAP). See 2017 budget documentation online at the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: Yes, performance objectives are assigned to non-financial data on the outcomes in ANNUAL PERFORMANCE PROJECTS (PAP) ELABORATED FOR SOME STATE MINISTRIES. A Summary of some program performance objectives is found under the section titled: 5- SOME PRIORITY ACTIONS FOR 2016 AND EXPECTED RESULTS in page 24 of the FINANCE BILL PRESENTATION SUMMARY REPORT OF THE 2016 FINANCE BILL:

Comments: Yes, performance objectives are assigned to some non-financial data on program outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All ministries have structured their public policy into programs with a specific performance framework for each program.

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
d. (0) 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).

Answer: d.

Sources: From page 29 of the DPBEP, PART 2: 2016-2018 ECONOMIC AND FINANCIAL PERSPECTIVES presents the economic guidelines of the State's budget for the year 2016, before addressing the economic and financial perspectives for the 2016-2018 period. CHAPTER I : 2016-2018 ECONOMIC GROWTH PROSPECTS IN BENIN I. ECONOMIC POLICY OF THE STATE BUDGET (page 33) "In principle, the implementation of the overall intention of the Government's 2006 economic policy 2: (i) Strengthening of infrastructure (Including energy infrastructure, transportation infrastructure and ICT); (ii) Improving the productivity of the agricultural sector and promoting the cultivation of corn, rice, pineapple and cashew, and the establishment of a framework conducive enough for the development of agro-industry; (iii) Improving access to education and health care for all; (iv) local development. The main guidelines of the economic policy adopted in 2016 was to improve on Good Governance (business climate, demographic dividend and quality Administration). The promotion of Youth Employment, the quest for Women Empowerment and the fight against the harmful effects of climate change. "These guidelines are published and elaborated upon in the 2016 ECONOMIC AND FINANCIAL REPORT (pages 5-6 & 43 and Following) and highlight the appropriate fiscal measures imposed to support these objectives.

Comments: Yes, assessments of certain policies (not all) which are designed to directly benefit the poorest populations of the country are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017 budget documentation available at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct answer is "d" given that the FY 2017 Executive's Budget Proposal does not contain such information, as published online. See the following two links for the 2017 EBP: http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_... (http://www.finances.bj/uploads/tx_wdbiblio/rapport_synthese_de_presentation_de_la_loi_de_finances.pdf); http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_fi... (http://www.finances.bj/uploads/tx_wdbiblio/projet_loi_de_finances_2017.pdf).

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
b. (67) Yes, a timetable is released, but some details are excluded.
c. (33) Yes, a timetable is released, but it lacks important details.
d. (0) No, a timetable is not issued to the public.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the calendar has been published and is available at the following website: http://www.finances.bj/uploads/tx_wdbiblio/arrete_calendrier... (http://www.finances.bj/uploads/tx_wdbiblio/arrete_calendrier_budgetaire_2016.pdf)

Comments: Yes, a detailed calendar has been published for the 2016 fiscal year

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget calendar is published a year before the start of the fiscal year. Budget calendar 2018 FY: http://www.finances.bj/uploads/media/calendrier_budgetaire.p... (http://www.finances.bj/uploads/media/calendrier_budgetaire.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: It is the same for the 2017 budget calendar published in 2016 on the website www.finances.bj (<http://www.finances.bj>)

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Report presented prior to the 2016 budget entitled 2016-2018 MULTI-ANNUAL BUDGET AND ECONOMIC PLANNING DOCUMENT provides detailed information on macroeconomic assumptions for budget projections in relation to nominal GDP, see Table 3: Growth rate of Demand components from 2010 to 2014 (page 11)) Table 4: Sectorial Growth in 2015 (page 15) and Table 5: Financial public Developments from 2012 to 2015 (page 21), when compared to inflation gives Figure 2: Changes in the rate of inflation from 2004 to 2014 (page 12) and with regards to insured services of the public debt, it stood at 150.86 Billion CFAF in 2014, with a 77.5% increase compared to 2012. As a percentage of GDP, it stood at 3.4% in 2014 as against 1.9% in 2012. (Page 19 and following.) This information is detail presented in the DPBEP and present the macroeconomic environment of 2016 budget year.

Comments: Yes, information beyond the key aspects are presented in the macroeconomic assumptions.

Peer Reviewer

Opinion: Agree with Comments

Comments: More information is also presented in the 2017-2019 Budget document See. http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017-2019 DPBEP at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is the DPBEP 2017-2019 available from: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the government's expenditure policies and priorities is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Report presented before the budget itself entitled 2016-2018 DPBEP presents information on government policies and priorities for public spending that will guide the drafting of detailed estimates for the budget: PART 2 : 2016-2018 ECONOMIC AND FINANCIAL PERSPECTIVES (Page 29) This section presents the economic guidelines of the State's budget for the year 2016, before addressing the economic and financial perspectives for the 2016-2018 period. CHAPTER I : ECONOMIC GROWTH PROSPECTS IN BENIN OVER THE 2016-2018 PERIOD I. ECONOMIC POLICY OF THE STATE BUDGET The main guidelines of economic policy for the 2016-2018 period will be part of the Benin Vision 2025, Alafia: "By 2025, Benin will be a leading, well-governed, united and peaceful nation, with a prosperous and competitive economy, of great cultural influence and social well-being". "Framework 1. Benin's development priorities within the context of ODDs (page 31) defines Benin's integration into the 2030 agenda adopted by the international community.

Comments: Yes, information beyond the key aspects are presented in the government's priorities and public expenditure policy.

Peer Reviewer

Opinion: Agree with Comments

Comments: More information is also available in the 2017-2019 Budget document See. http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017-2019 DPBEP at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is the DPBEP 2017-2019 available from: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The DPBEB describes governmental policies and priorities that help guide the elaboration of detailed estimates for the 2016 budget over a three-year period running up to 2018. The DPBEB provides key information on the priorities, policies and estimates of revenue and expenditure. The summary of these analyzes and estimates can be found in Table 7: Key assumptions and outcomes of the 2016-2018 macroeconomic framework. (Page 36) and Table 8: Public finance projections for 2016-2018 (in billion FCFA)" (page 39)

Comments: Yes, information beyond the key aspects are presented in the government's priorities and public revenue policy.

Peer Reviewer

Opinion: Agree with Comments

Comments: Information is also available for the document 2017-2019 See: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017-2019 DPBEP at the following website: www.finances.bj (<http://www.finances.bj>)

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: page 19-20: 1st- The stock of domestic and external public debt has increased. It stood at 1.149,13 billion CFAF in 2014 against 865.4 billion CFAF in 2012. As a percentage of the GDP, public debt represents 26.4% in 2014 against 22.5% in 2012, which falls below the 70% WAEMU standard. 2nd - With regards to insured services of the public debt, it stood at 150.86 billion CFAF in 2014, with a 77.5% increase compared to 2012. As a percentage of the GDP, it was 3.4% in 2014 as against 1.9% in 2012. 3rd - the budget deficit would experience a slight drop moving from 2.6% of the GDP in 2015 to 3.1% a year earlier. This mastery of the budget deficit can be attributed to the firm actions implemented by the budget authorities to curb down expenses in 2014 and 2015. Table 5: Changes in public finances from 2012 to 2015 (page 21) On page 47 the DPBEP makes allusions to: V. DEBT STRATEGY FOR THE 2016-2018 PERIOD which is a document established by WAEMU for the management of State debt.

Comments: Yes, three estimates related to loans or public debt are presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: The three estimates are also available in the 2017-2019 document See: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017-2019 DPBEP and in the medium-term debt strategy document available at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is the DPBEP 2017-2019 available from: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The DPBEP presents total expenditure estimates for a multi-annual period running from 2016-2018 CHAPTER II: 2016-2018 FINANCIAL PERSPECTIVE (Page 38) Financial perspectives strictly refers to government financial operations, the financial position of public companies, contributions made by the State in companies and State corporations, local finances and social security over the period 2016-2018. Table 8: Public finance projections for 2016-2018 (in billion FCFA)" (page 39)

Comments: Yes, multi-annual expenditure estimates are presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: Multi-annual estimates are available in the 2017-2019 budget documents http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: More information can be found in the 2017 budgetary document available at the following website: www.finances.bj (<http://www.finances.bj>)

IBP comment: The correct citation is the DPBEP 2017-2019 available from: http://www.finances.bj/uploads/tx_wdbiblio/dpbep_2017-2019-draft_22062016_bon.pdf

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, the enacted budget does not show any expenditure estimates following the expenditure classifications found on the website of the Ministry of Economy and Finance.

Comments: No, the enacted budget does not show any expenditure estimates following the expenditure classifications found on the website of the Ministry of Economy and Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The enacted budget presents expenditure estimations according to administrative and economic expenditure classifications. In 2017, there was an additional presentation of expenditure estimates for each program.

IBP comment: IBP agrees with the researcher. As defined in Section 1 (see EB-1), the Fiscal Year analyzed here is FY 2016 because the EB 2017 was published after the OBI research cutoff date. This information is not contained in the EB 2016.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The enacted budget Provides Expenditure Estimates for the individual programs of 11 ministries out of the 25 established by the government through the 2016-2018 MULTI-ANNUAL EXPENDITURE PLANNING DOCUMENT (DPPD) presented by these ministries.

Comments: The enacted budget presents these expenditure estimates for programs representing less than two thirds of total spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All expenditure estimates are presented for the 2017 budget by program. See DPPD 2017-2019 and PAP 2017 on the website: www.finances.bj (<http://www.finances.bj>)

IBP comment: IBP agrees with the researcher. This information is not contained in the EB.

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article : Article: 71 TAX REVENUE Article: 72 NON-TAX REVENUE

Comments: The enacted budget presents expenditure estimates by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The enacted budget presents individual sources of revenue coming from revenue collection institutions such as: CAA, DGDDI, DGID, DGTCP, FNRB, Road Fund.

Comments: The enacted budget presents individual sources of revenue making up the total revenue of the state.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The enacted budget shows three estimates related to public debt in the document titled: STATE OF DEBT STOCK AND MATURITY OF THE STATE DEBT SERVICE FOR 2016: I- STATE OF PUBLIC DEBT AT June 30, 2015 II- public DEBT stock PROJECTIONS as at DECEMBER 31, 2015 III MONTHLY SCHEDULE OF PUBLIC DEBT PROJECTION SERVICE FOR THE YEAR 2016 Moreover, the public spending document entitled PUBLIC DEBT presents an analysis of interests and financial expenses on the debt service in 2016.

Comments: Yes, three estimates related to loans or public debt are presented.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.**Comments:** The 2017 Finance Bill / Budget only presents loans for the 2017 FY. The public debt and the debt stock are presented in annexed documents.**Government Reviewer****Opinion:** Agree with Comments**Comments:** With regards to the source, more information can be obtained from the Debt Strategy Document appended to the 2017 Finance Bill. Moreover, the equilibrium picture of the Finance Bill, is presented alongside a financing diagram showing the new loans to be issued and their characteristics. See 2017 budget documentation on the website www.finances.bj (<http://www.finances.bj>)**IBP comment:** IBP agrees with the researcher. As defined in Section 1 (see EB-1), the Fiscal Year analyzed here is FY 2016 because the EB 2017 was published after the OBI research cutoff date. This information is contained in the EB 2016.**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** The information presented in the 2016 Citizen Budget goes beyond key aspects; they include: I- Benin Budget Process II – Governmental objectives and economic prospects for 2016 III -Public Finance and Finance Prospects for 2016 1. Estimated revenues for 2016 2. Budget expenditures for 2016 3. Changes in expenditure estimates per economic classification 4. Budget deficit and funding resources 5. Fiscal policy amendment measures for 2016**Comments:** The Citizen Budget provides information that goes beyond key aspects.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The citizen budget presents key information. For example, no contact information is provided on persons whom citizens can contact for additional information or explanations. But all relevant financial information is contained therein.**Government Reviewer****Opinion:** Agree**IBP comment:** IBP agrees with the Peer Reviewer. The citizen's budget (available here: http://www.finances.bj/uploads/tx_wdbiblio/budget_des_citoyens_2016.pdf) is missing the contact information and hence excludes some core elements. Due to this, the appropriate answer is 'c'. Response changed from 'a' to 'c'.**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** The 2016 Citizen Budget is published on the website of the Ministry of Economy and Finance, on the website of the Directorate General of Budget, and in the written press, radio and online journals as well as television channels. <http://www.24haubenin.info/?Budget-2016-Un-citoyen-invite> (<http://www.24haubenin.info/?Budget-2016-Un-citoyen-invite>) <http://www.lanouvelletribune.info/benin/politique/26903-beni...> (<http://www.lanouvelletribune.info/benin/politique/26903-beni...>) 2016-vote-by-the-aussi Deputies of the <http://www.mays-mouissi.com/2016/01/04/benin-2016-un-budget-...> (<http://www.mays-mouissi.com/2016/01/04/benin-2016-un-budget-...> transition-consistent-to-priorities-government) / moreover, the 2017 citizen budgets for the DPBEP and the draft budget have already been published online on the website of the MEF and the DGB.

Comments: The Citizen Budget is widely published through at least three different appropriate tools or media (Such as the Internet, posters, radio programs, newspapers, etc...).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Only a few NGOs and stakeholders of public administration are contacted to identify the type of information to be included in the citizen budget. The notion of citizen budget is not yet well mastered by the executive.

Comments: Yes, the executive has laid down mechanisms to identify public needs for budget information in the Citizen Budget, but these mechanisms are not accessible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: For the elaboration of citizen budgets, Benin has set up a quick survey tool to better target the budgetary and financial needs of populations with support from GIZ. It consists of addressing a number of specific issues on each standard budget document to identify the main points of interest of the populations in line with the contents of the documents.

IBP comment: In line with the evidence provided concerning the CB 2016, IBP agrees with the researcher.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: A citizen version of the budget is published for the draft budget which is the DPBEP and for the voted budget. For the 2016 budget, these documents were produced and published.

Comments: A citizen version of budget documents is published for at least two of the four stages of the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Only reports published within the year and the audit report do not have a citizen version yet.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: www.finances.bj/uploads/tx_wdbiblio/rapport_d_execution_au_31_mars_2016.rtf

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_d_execution_au_31_mars_2016.rtf)

www.finances.bj/uploads/tx_wdbiblio/rapport_execution_au_30_juin_2016.zip

(http://www.finances.bj/uploads/tx_wdbiblio/rapport_execution_au_30_juin_2016.zip) The yearly reports show actual expenditures only according

to economic classifications. The report presents information on: B-1 General Budget where B-1-1 Ordinary Expenditures Ordinary expenditures are

composed of the financial burdens of debt, personnel costs, expenditures for goods and services and expenditure for transfers. B-1-2 Capital

Expenditures B-2 FNRB related budgets and budgets of other public agencies B-3 Special Reserve Accounts (CAS).

Comments: The yearly reports show actual expenditures only for one out of the three expenditure classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The current year reports do not present actual expenditures for each program.

Comments: The current year reports do not present actual expenditures for each program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This is because the budget is not yet being executed at the level of programs. Once the budget is being executed at the program level, the main execution points for each program are specified.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Comparisons are made for all Expenditure reports presented within the year. Report as of March 31, 2016 - page 19: Table 4: Evolution of Ordinary expenditure implementations as of March 31, 2015 and 2016 Page 20: Table 5: Evolution of capital expenditure commitments as of March 31, 2015 and 2016. These two tables have separate columns for estimates, actual implementations and implementation rates in relation to estimates.

Comments: Yes, comparisons are made for all Expenditure reports presented within the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: "The In-Year Reports present all revenue estimates for the various categories. The elements making up the revenue include (Page 9 Execution Report as of March 31, 2016): - revenue from financial institutions (DGDDI, DGI and DGTCP) ; - revenue from FNRB and other budgets ; - revenue from special reserve accounts; - budget donations; - benefits from public debt alleviation; - support funds and other similar funding sources.

Comments: Yes, In-Year reports present up to date information for each category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the Implementation report of March 31, the information presented also throw light on the different revenue sources for revenue that was actually collected Table 1: Evolution of revenue implementation of net revenue from financial institutions as of March 31, 2015 and 2016 (Page 10) Table 2: Evolution of revenue implementation of the FNRB and other public institutions as of March 31, 2015 and 2016 (Page 13) Table 3: Summary of the mobilization of other financial resources at the end of March 2015 and 2016 (page 16)

Comments: Yes, the In-Year Reports present actual individual sources of revenue representing the total revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year reports make comparisons between the actual revenue collected in 2016 with the original estimates for this same period in 2015 based on the approved budget. References: Implementation report of March 31, 2016 Table 1: Evolution of revenue implementation of net revenue from financial institutions as of March 31, 2015 and 2016 (Page 10) Table 2: Evolution of revenue implementation of the FNRB and other public institutions as of March 31, 2015 and 2016 (Page 13) Table 3: Summary of the mobilization of other financial resources at the end of March 2015 and 2016 (page 16)

Comments: Yes, comparisons are made for all Revenue reports presented within the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The In-Year reports present estimates for loans or public debt. In the Implementation report of March 31, 2016, the loan stock is presented in the following points: III - SITUATION OF TREASURY OPERATIONS AS OF March 31, 2016 The following tables present information on these operations: Table 8: Level of mobilization of treasury resources by category as at March ending 2016 Table 9: Implementation level of treasury expenses by category as at March ending 2016 Table 10: Table showing the Budget implementation rate for the year 2016 as at March ending.

Comments: Yes, three estimates related to loans or public debt are presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Implementation Report as at September 30, 2016 includes loans and the debt level. It does not include the debt burden.

Government Reviewer

Opinion: Agree

IBP comment: With respect to the evidence provided, IBP agrees with the researcher.

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: At the heading titled III - SITUATION OF TREASURY TRANSACTIONS AS AT JUNE 30, 2016, information is presented excluding certain items such as applicable interest rates; the debt maturity scheme. It should be noted that the internal or external nature of the debt and other information are presented therein.

Comments: Yes, some information is presented except for some key elements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

IBP comment: .

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment). Though estimates are presented for each program in the RMA.

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

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

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The mid-year review has not been presented.

Comments: The mid-year review has not been presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is presented but it was relatively late considering the elements which had already been identified (organization of elections and the voting of a budget amendment).

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Year-End Report on page 20 under the section titled: B- Implementation of budget expenditures as at December 31, 2015. As part of budgetary expenditures for the year 2015, expenditures amounted to 1. 264.419.5 million CFAF on an annual forecast of 1,210,449 million CFAF.

Comments: Estimates of the difference between the approved levels and actual outcomes of total expenditures are presented, without necessarily including a narrative analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The differences identified have been elaborated upon in the Year-End report.

IBP comment: IBP agrees with the researcher. A narrative discussion or analysis is not included.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Year-End report presents only economic expenditure estimates as seen in the following points: B-1 Ordinary Expenditures (page 20) and B-2 Capital Expenditures (page 24)

Comments: The Year-End report presents only economic expenditure estimates.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Year-End report presents only economic and administrative expenses.

Government Reviewer

Opinion: Agree

IBP comment: With regard to the evidence provided, IBP agrees with the researcher.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, the Year-End report does not show expenditure estimates for each program. On page 32 of the Year-End report under point V. IMPLEMENTATION RATE OF SPECIFIC PROGRAMS IN (05) MINISTRIES AS AT December 31, 2015 by showing the attainment of certain indicators without mentioning the amounts spent by these ministries.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** In the end-of-year report, there are estimates by program. However, due to the lack of timely performance reports from all ministries, not all programs are taken into account in the end of year report.**IBP comment:** With regard to the evidence provided, IBP agrees with the researcher. The report does present programmes on page 32, but does not specify expenditures.**87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** In the 2015 Year-End report on page 12 under point A- Revenue projections, it is stated in paragraph 2 that: "At the end of December 2015, the total revenue of the state budget amounted to 824 402,7million CFAF on a projection of 925,400 million CFAF for the year 2015.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The differences noted are followed by comments in the end of year report.**IBP comment:** With regard to the evidence provided, IBP agrees with the researcher. Estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** The Year-End report presents expenditures under two categories: tax and non-tax expenditures. Page 12: A-1 Revenue from Financial Institutions Page 17: A-2 Revenue from the National Pensions Fund of Benin (FNRB) and other budgets.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.

e. Not applicable/other (please comment).

Answer: d.

Sources: No, the Year-End report does not present individual sources of revenue.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year-End report lists all sources of revenue P.11-12

Government Reviewer

Opinion: Agree

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. While the YER presents total numbers of revenues, it does not specify individual sources of revenue.

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Page 20 of the 2015 Year-End Report presents Point B-1-1 Financial burden of the public debt. This section deals with internal and external debt, estimates of the differences between the original debt estimates and actual government borrowings for the 2015 fiscal year and the actual outcomes for that year are presented without any narrative analysis, and further described by Table 4 on page 24.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The differences identified have been elaborated upon.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, estimations of differences between the original macroeconomic projections and the actual results for that same year are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: The 2015 Year-End Report presents on page 32 "V. IMPLEMENTATION RATE OF SPECIFIC PROGRAMS FOR FIVE (05) MINISTRIES AS AT December 31, 2015" but not all

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: The 2015 Year-End Report presents on page 32 "V. IMPLEMENTATION RATE OF SPECIFIC PROGRAMS FOR FIVE (05) MINISTRIES AS AT December 31, 2015" out of 25 existing ministries

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The issue here is not on the completeness of the document. But rather the number of ministries presented for non-financial data. In reality, the explanation of the difference between projections and actual collections exist. But the problem is that not all ministries are covered. Performance reports are all made available on time.

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, estimates of the differences between the original estimates of extra-budgetary funds and actual results are not presented in the 2015 Year-End report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: 2014 FINANCE BILL IMPLEMENTATION REPORT: FINAL REPORT Introduction, Page 8, last paragraph “The implementation report on the Finance Bill, developed for the purpose of examining the Settlement Bill, is not an appropriate source for information on the disbursement of the state budget. It examines the results of the implementation of the Finance Bill (COMPLIANCE) and analyzes the conditions of the realization of revenue and expenditure vis-à-vis the applicable texts (FINANCIAL). It allows for the nation as a whole and for the citizens to assess the use of budgets allocated for the operation of public services and the implementation of the government’s economic and social policies. (PERFORMANCE)”.

Comments: The ISC has conducted three types of audit (compliance, financial and performance) and their findings are available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI’s mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: On page 25 of the ISC audit report, II- OUTCOME OF THE IMPLEMENTATION OF THE FINANCE BILL The results of the implementation of the 2014 budget will be presented based on the main budget aggregates, budgetary operations and treasury operations. A- MAIN AGGREGATES OF BUDGET IMPLEMENTATION This part is devoted to a global review of the implementation of revenues and expenditures for the 2014 financial year. The global situation in 2014 is compared to that recorded in previous years so as to establish a dynamic preview of the evolution of certain aggregates used to assess budget implementation performance. The projections for the 2014 Finance Bill are presented in Table 2 below.

Comments: All expenditures under the mission of the Chamber of Accounts of the Supreme Court have been audited.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI’s mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: From the beginning of this year, practical measures are defined to provide the services of the ministries and state institutions whose activities generate revenue as well as revenue governance institutions for their recovery and repayment to the Treasury. Thus, on September 15, 2015, an inter-ministerial order saw the creation of sixty-six (66) revenue governance institutions in various ministries and State institutions. The court acknowledges the efforts made to stop these repetitive inconsistencies.

Comments: All extra-budgetary funds under the mission of the ISC have been audited. c - The practice of extra-budgetary revenue (page 94 of the Report) As in previous years, the court notes the existence of revenue collected by certain administrative service institutions which have no legal personality and no financial autonomy, and directly disbursed by them for their expenditures regardless of the requirements of the law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, the audit report does not include any framework summary.

Comments: No, the audit report does not include any framework summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, the executive does not publish measures that it takes to respond to the outcome of the audit.

Comments: No, the executive does not publish measures that it takes to respond to the outcome of the audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, neither the ISC nor the legislature has published any report on the measures taken in response to the audit's recommendations.

Comments: No, neither the ISC nor the legislature has published any report on the measures taken in response to the audit's recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree**103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: [http://assemblee-nationale.bj/fr/presentation/administration-... \(http://assemblee-nationale.bj/fr/presentation/administration-parlementaire/48-structures-d-appui\)](http://assemblee-nationale.bj/fr/presentation/administration-...) [http://www.acbf-pact.org/fr/what-we-do/how-we-do-it/grants/p... \(http://www.acbf-pact.org/fr/what-we-do/how-we-do-it/grants/projects-regions/afrique-de-l%E2%80%99ouest-et-centrale/benin/cellule-d\)](http://www.acbf-pact.org/fr/what-we-do/how-we-do-it/grants/p...) [http://www.memoireonline.com/02/12/5278/m_Contribution--lame... \(http://www.memoireonline.com/02/12/5278/m_Contribution--lamelioration-du-contrle-a-posteriori-de-lexecution-de-la-loi-de-finances4.html\)](http://www.memoireonline.com/02/12/5278/m_Contribution--lame...)

Comments: Besides the Administrative Secretariat, the National Assembly is assisted in the carrying out of its mission through structures to which it provides financial support in conjunction with development partners. These include the Unité d'Analyse de Contrôle et d'Évaluation du Budget de l'État [State Budget evaluation and control analysis agency] (UNACEB), the Cellule d'Analyse des Politiques de Développement de l'Assemblée Nationale [Analysis Unit for Development policies adopted by the National Assembly (CAPAN) and the Projet d'Appui au Renforcement et à la Modernisation de l'Assemblée Nationale [Support Project for the Strengthening and Modernization of the National Assembly (PARMAN). CAPAN and UNACEB as well as PARMAN support the National Assembly in the budget process but do not have a clear legal basis and are not recognized by law.

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

IBP comment: The response was changed from 'c' to 'd'. We acknowledge the existence of UNACEB. However, there are no public reports or evidence of this organization's work.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.

- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'd'. As defined in question 103, there is no IFI, due to which the response to this question is 'd'.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientati...
(http://www.finances.bj/uploads/tx_wdbiblio/debat_d_orientation_budgetaire_2016.pdf) ORGANIC LAW RELATIVE TO FINANCE BILLS (LOLF): Article 59 : The multi-annual economic and budget planning document referred to in Article 56, together with the Multi-annual expenditure planning document referred to in Article 57 was adopted by the Cabinet of Ministers. These documents are published and subjected to a Budget Orientation Debate at the National Assembly no later than the end of the second quarter of the year.

Comments: LOLF: Article 1, Paragraph 15: ... Budget Orientation Debate (DOB): Within the framework of strengthening the control powers of the National Assembly and in order to improve on the dissemination of information to parliamentarians on the development of public finances in the medium-term, the Government presents no later than June 30 of the year, multi-annual budgetary documents i.e. the Multi-annual economic and budget planning document (DPBEP) and the Multi-annual Expenditure Planning Document (DPPD). The guidelines presented in these documents give rise to a debate and provide parliamentarians with a first estimate of the evolution of the budget situation and the revenue needed by government in the future prior to the opening of discussions on the draft budget of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: October 7, 2016 Task No. 9 Stage 1 of the 2016 budget planning <http://www.benintimes.info/politique/transmission-a-lassemblee-nationale-du-projet-de-loi-des-finances-environ-2010-milliards> -to-the-budget-2017 /

Comments: The government has met the deadline for the transmission of its budget to the National Assembly scheduled for October 7 in the 2016 budget calendar, Task No. 9 Stage 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: The 2017 Finance bill was voted on December 15, 2016 <http://www.24haubenin.info/?Le-Budget-de-l-Etat-2017-vote-al...> (<http://www.24haubenin.info/?Le-Budget-de-l-Etat-2017-vote-al-unanimite-des-deputes>) <http://assemblee-nationale.bj/fr/component/content/article/141-news...> (<http://assemblee-nationale.bj/fr/component/content/article/141-news/133-celebration-reussie-de-la-journee-de-la-democratie-par-le-parlement-beninois>)

Comments: The information available on the website of the National Assembly are as follows: Parliament unanimously adopted the State budget for the year 2017 at an amount of 2,010,586,000,000 CFAF. "After seven weeks of budget deliberations, the Beninese Parliament on Friday, December 15, 2016, unanimously voted the budget for the year 2017. The plenary session at which the State budget of two thousand and ten billion, five hundred and eighty six million (2.010.586.000.000) CFA francs was voted, was well chaired and in all conviviality by the President of the National Assembly, Mr. Adrien HOUNGBEDJI".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: For the 2017 FY, the Legislature approved the finance bill on December 15, 2016.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Organic Law on the Finance bills of Benin for the year 2013: Article 62: No additional provision or amendment on the finance bill may be proposed by the National Assembly, except if it intends to eliminate or effectively reduce expenditure, or to create or increase revenue. In the same wave, the National Assembly does not have the right to propose the creation or deletion of a program, a supplementary budget or a special treasury account. Any additional provision and any amendment must be backed and accompanied by measures justifying their inclusion.

Comments: The Parliamentarians have broad powers to amend the draft finance bill provided that they remain within the limits of providing adequate resources for the resultant expenses. However, they do not have the right to propose the creation or deletion of a program, a supplementary budget or a special treasury account. Only the executive arm of government has such powers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.lanouvelletribune.info/benin/17371-benin-le-budge...> (<http://www.lanouvelletribune.info/benin/17371-benin-le-budget-de-l-etat-rejete-a-l-assemblee-nationale>)

Comments: Members of the National Assembly often amend the proposed budget and make some recommendations to the Government which takes these into account before the vote. In the event of a misunderstanding between the executive and the legislature, the draft budget may be rejected. Thus, after considerable amendments to the draft budget in December 2013 by secret ballot, it was with a 44 votes for and 39 votes against with 00 abstentions that the MPs, in their majority, have voted on their rejection of the 2014 Draft Finance bill, introduced by the government in Parliament. Therefore, the 2014 budget has been passed by Order of the President of the Republic.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The 2017 budget is the last budget submitted by the executive arm of government. It was approved unanimously by the members of parliament. <http://www.24haubenin.info/?Le-Budget-de-l-Etat-2017-vote-al...> (<http://www.24haubenin.info/?Le-Budget-de-l-Etat-2017-vote-al-unanimite-des-deputes>)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the Peer Reviewer. There is no evidence provided that the legislature did use its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process. The link provided by the researcher dates back to the budget approval process in 2013. Response changed from 'a' to 'c'.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://assemblee-nationale.bj/fr/activites-parlementaires/co...> (<http://assemblee-nationale.bj/fr/activites-parlementaires/commissions>)

Comments: The National Assembly of Benin has a Law and Amendment Committee which shall study the files on the finance bills and make recommendations at the plenary session of the Members of parliament. The mission of this commission is not made public before the budget vote.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.beninto.info/2015/11/10/etude-du-projet-de-loi-de-...> (<http://www.beninto.info/2015/11/10/etude-du-projet-de-loi-des-finances-gestion-2016/>) <http://news.acotonou.com/h/78305.html> (<http://news.acotonou.com/h/78305.html>)

Comments: Deliberations over the 2016 Finance bill take place in the various standing commissions at the National Assembly. Works carried out within commissions are scheduled with the minister of Economy and Finance who will be the first to open deliberations before every other government ministers. After two months of commission deliberations, members of the 7th legislature examined and adopted the budget for the year 2016 on the night of Tuesday, December 22, 2015. There were 75 members to give their discharge to the government against 08 MPs of the UN. This budget is in equilibrium in revenue and expenditure at 1553 billion. 75 votes for, 08 against and 00 abstentions. These are the results of the vote that closed deliberations and adopted the State's budget for the year 2016. The draft general state budget for the year 2016 presented to the National Assembly is in equilibrium in expenditure and revenue at 1,553 billion CFA francs as against 1,506 billion in 2015, with an increase of 3%. Nevertheless, the amendments and recommendations are not made public before the adoption of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Committees do not examine the reports on the implementation of the budget voted up by the government

Comments: Committees do not examine the reports on the implementation of the budget voted up by the government

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Within the confines of the law and practice, commissions are not allowed to review reports on the implementation of the budget voted up by the government

Government Reviewer

Opinion: Agree

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. A committee did not examine in-year implementation.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: ORGANIC LAW RELATIVE TO FINANCE BILLS: Article 26: In the event of an emergency or an urgent need of national interest, additional credits can be opened by advance decrees issued by the Council of Ministers. The National Assembly shall be informed immediately and a finance bill on the ratification of these credits shall be filed at its next session.

Comments: An advance decree is a procedure that allows the Government to increase the limiting credits of the budget of the year and create new ones without the need for an authorization from the National Assembly. The latter is however aware of the procedure and must ratify the decree, a posteriori, at its earliest convenience.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article 12 : Proceeds from fines, compensations for services rendered, current income from industrial and commercial activities, revenues from state property and equity interests, state-owned shares in public companies, support funds and the amount of various outstanding profits are calculated and evaluated by the finance bill of that year. Article 34 : Subject to the provisions concerning the specific related budgets and special reserve accounts, all revenue and all expenses of the state budget shall be recorded in the general budget. Article 36 : Notwithstanding the provisions of Article 34, specific procedures can be put in place to ensure the allocation of revenue to the general budget. These procedures are like those for the allocation of support funds and the credit recovery process.

Comments: The executive arm is required by law or regulation to get the approval of Legislature before spending surplus revenues, and this is done in practice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Article 51 : In the course of the budget year, a supplementary finance bill can be tabled by the Government - if the main points of the finance bill or the financial equilibrium defined by the Finance Bill of that year is not evident, particularly due to the intervention of advance decrees or credit annulment decrees, - if revenue collected greatly exceeds revenue projections of the finance bill of that year; 25 - if there are legislative or regulatory actions considerably affecting the implementation of the budget. <http://beninwebtv.com/2016/06/benin-la-loi-des-finances-rect...>

(<http://beninwebtv.com/2016/06/benin-la-loi-des-finances-rectificative-gestion-2016-a-ete-votee-a-lunanimite-des-deputes/>) <http://news.acotonou.com/hr/91318.html>

Comments: Benin : The supplementary budget for the year 2016 was unanimously passed by Parliament. Law No. 2016-16 of July 20, 2016 on the amendment of the 2016 budget was deliberated upon on Friday morning during a seminar on the publication of revenue acquired under this Amended Finance Bill for companies. This seminar was organized by the National Employers' Council of Benin (CNP-Benin) headed by its president Sébastien Germain AJAVON at the Marina Hotel in Benin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://news.lomechrono.com/?idnews=824375&t=Assemblee-nation...> (<http://news.lomechrono.com/?idnews=824375&t=Assemblee-nationale:-vote-de-la-loi-de-reglement-definitif-du-budget-gestion-2014>)

Comments: Following the deliberations of the Finance and Trade Committee of the National Assembly, members voted the final general budget of the state for the year 2014 on Tuesday, June 21, 2016 in Porto-Novo, under the chairmanship of the President of the National Assembly, Mr. Adrien Houngbédji. More than six months after the provision of the proposed Settlement Bills by the Chamber of accounts of the Supreme Court. Before the bill is voted, steamed discussions took place between supporters and non-supporters of this regulatory text prior to the call for a vote by the Finance Committee and the Supreme Court despite the existence of irregularities. The report of the Trade and Finance Committee was not published for the information of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: CONSTITUTION OF THE REPUBLIC OF BENIN: Article 56 The President of the Republic appoints three of the seven members of the Constitutional Court. After consulting the President of the National Assembly, he (President of the Republic) appoints the Council of Ministers: the President of the Supreme Court, the President of the High Authority for Audiovisual and Communication, the Grand Chancellor of National Orders. Within the council of ministers, he also appoints: The members of the Supreme Court, ambassadors, special envoys, Magistrates, General Officers and Superiors, Senior Officials whose list is determined by an organic law.

Comments: The procedure for the appointment of the President of the Supreme Court by the President of the Republic does not guarantee the former's independence since the other members of the Supreme Court are also appointed by the President of the Republic.

Peer Reviewer

Opinion: Agree with Comments

Comments: "The President of the Supreme Court is appointed for a term of five years by the President of the Republic, after consultations with the President of the National Assembly, judges and senior jurists with at least fifteen years of experience by decree within the Council of Ministers. The president of the supreme court is irremovable during the term of his mandate which is renewable once. " <https://www.presidence.bj/home/les-institutions/la-cour-supreme/> (/ /www.presidence.bj/home/les-institutions/la-cour-supreme/) The President of the Republic only seeks the opinion of the President of the National Assembly before the appointment in the council of ministers. This decision does not require the approval of the legislature or the judiciary.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Government cannot proceed to the appointment of the head of the superior control organ without the consent of the Superior Council of Magistracy.

IBP comment: With regard to the evidence provided, IBP agrees with the government reviewer. Response changed from "b" to "a".

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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. (0) 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).

Answer: a. (100)

Sources: CONSTITUTION OF THE REPUBLIC OF BENIN: Article 133, The President of the Supreme Court is appointed for a term of five years by the President of the Republic, after consultations with the President of the National Assembly, judges and senior jurists with at least fifteen years of experience, by decree within the Council of Ministers. The occupant of this position is irremovable during the term of his mandate which is renewable once.

Comments: The occupant of this position is irremovable during the term of his mandate which is renewable once.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The president of the supreme court is irremovable during the term of his mandate which is renewable once. "<https://www.presidence.bj/home/les-institutions/la-cour-supreme/> ([//www.presidence.bj/home/les-institutions/la-cour-supreme/](https://www.presidence.bj/home/les-institutions/la-cour-supreme/))

Government Reviewer

Opinion: Agree

IBP comment: With regard to the evidence provided, IBP agrees with the researcher.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: "<http://www.coursupremebenin.com/index.php/legislation/lois/2...> (<http://www.coursupremebenin.com/index.php/legislation/lois/24-loi-n-2004-07>) LAW No. 2004-07 OF OCTOBER 23, 2007 ON THE COMPOSITION, ORGANIZATION, FUNCTIONNING AND RESPONSIBILITIES OF THE SUPREME COURT Article 18: the Supreme Court is under the authority of its President who is the sole authority of the court. The president : - -. ensures the administration and discipline of the Supreme Court. He establishes by Court Order, the internal regulations of the Supreme Court, the office of the Court ; - and specifies the various internal services of the Court. He is the sole official in charge of the implementation of the budget of the Supreme Court. He establishes, by means of a court order, all allowances and benefits in kind to be granted to judges and the staff of the Supreme Court as part of its budgetary allocation. The amounts for compensations and benefits to be allocated to judges shall not be less than that allocated to members of the Government. The nature of these allowances and benefits to be granted to judges shall be determined by the status of judges of the Supreme Court".

Comments: The Supreme Court has an autonomous and separate budget since it is the President who shall determine the allowances of its members and submits this to the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: LAW No. 2004-07 OF OCTOBER 23, 2007 ON THE COMPOSITION, ORGANIZATION, FUNCTIONNING AND RESPONSIBILITIES OF THE SUPREME COURT Article 1: In accordance with the provisions of Article 131 of the Constitution of December 11, 1990, the Supreme Court is the highest court of the state handling administrative, judicial and financial matters of the state. It can also intervene in litigations relating to local elections. Decisions of the Supreme Court cannot be appealed. They are simply imposed on the executive, the legislature and all other jurisdictions. Article 2 : The Supreme Court may, on its own initiative, call the attention of the powers that be on necessary reforms. Article 42 : The Chamber of Accounts of the Supreme Court audits the accounts of public accountants subject to the jurisdiction given to it by the provisions of this bill, firstly in the chamber of accounts in the Appeal court. The Chamber of Accounts has the powers to judge and punish mismanagements committed against the State, local authorities and other institutions under its control.

Comments: The Supreme Court sets the priorities of its interventions within its areas of jurisdiction. But sometimes the limited number of human resources limits its interventions

Peer Reviewer

Opinion: Agree with Comments

Comments: The Supreme Court, through the Chamber of Accounts is free to conduct any audits it wishes, under the conditions assigned to them. Appeals are allowed but subject to a decision of the Chamber of Accounts. See prerogatives:

<http://www.coursupremebenin.com/index.php/accueil/institutio...> (<http://www.coursupremebenin.com/index.php/accueil/institution-chambre-des-comptes>)

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.coursupremebenin.com/index.php/accueil/institutio...> (<http://www.coursupremebenin.com/index.php/accueil/institution-chambre-des-comptes>)

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer to this question is affirmative. The DPBEP which is a product of the elaboration phase of the budget is developed on the basis of economic policies discussed with the private sector and civil society organizations having to do with public finances. Thus, from its development, is the citizen version of DPBEP that is elaborated and translated into several national languages. The citizen version is put online and information sessions are

organized with the populations to get the opinions of citizens on the adopted guidelines. The criticisms and observations made are taken into consideration in the final DPBEP.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. The DPBEP that the Government Reviewer is referring to is a planning document (PBS - see Section 1), not a mechanism for public participation. Score remains "d".

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Information exchange sessions on the citizen version of the DPBEP organized with the population at local authorities and involves all the different layers of the society.

IBP comment: IBP agrees with the researcher. See comment under question 125.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The content of the DPBEP covers and further elaborates on the topics raised by question 127. For more information, please refer to the 2017-2019 DPBEP available on the website of the ministry: www.finances.bj (<http://www.finances.bj>)

IBP comment: IBP agrees with the researcher. See comment under question 125.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The mechanisms put in place enable the government to talk with the public on the orientation of the budget and to get their opinions for the final copy of the document.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. See comment under question 125.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The private sector is involved in all stages of the budgetary process leading to the development and transmission of the executive budget to Parliament. In reality, there is a platform for tax proposals from the private sector which is filed by taxpayers annually, through their various associations. The measures proposed in this platform are then analyzed by the Government and discussed with the private sector. The points of agreement are then integrated into the finance bill or other regulatory measures.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher (answer 'b').

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue

4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Only the item on the presentation of public services is not covered.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. As defined under question 125, there is no public record that private sector or CSO were consulted. Answer 'd'.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Information necessary for the utmost participation of citizens in the drafting of the state budget process is made available. These could include the poverty reduction strategy document, the Government Action Program, the DPBEP that shows the objectives of the government ... etc.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. See comment under question 125.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Henceforth, quarterly meetings are organized to present the budget and the use of public resources.

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The action plan for the improvement of public finances now incorporates this aspect.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: According to the 2016 budget planning, the citizen versions of the preliminary report (DPBEP) and the approved budget shall be presented and published. But no provisions have been made for the public to participate in the budgetary process.

Comments: According to the 2016 budget planning, the citizen versions of the preliminary report (DPBEP) and the approved budget shall be presented and published. But no provisions have been made for the public to participate in the budgetary process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The publication dates of the main documents are fixed in regulatory texts and published.

IBP comment: With regard to the evidence provided, IBP agrees with the researcher. Answer 'b'.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: <http://news.acotonou.com/h/93748.html> (<http://news.acotonou.com/h/93748.html>) Deliberations on the 2017 draft finance bill: Trade union organizations and the civil society were invited to parliament on October 31 and November 1 <http://levenementprecis.com/2016/10/21/etude-du-projet-de-lo...> (<http://levenementprecis.com/2016/10/21/etude-du-projet-de-loi-de-finances-gestion-2017-les-audiences-publiques-demarrent-le-31-octobre/>) Deliberations on the 2017 draft finance bill: Public hearings shall commence on October 31

Comments: After the opening of the second regular session on Monday, October 17, for the year 2016 simply called budget session, deliberations on the Finance Bill for the year 2017 will start from Monday, October 31, 2016 by public hearings with leaders of Trade union Organizations and other Civil Society Organizations. Public hearings shall continue on Thursday and Friday, November 03 and 4, with the heads of the Council of Private Investors in Benin, Employers, the Chamber of Commerce and Industry of Benin, the Chamber of Agriculture and the National Association of Municipalities of Benin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Trade unions, civil society, economic operators, the chamber of agriculture, the chamber of commerce, employers.... are invited to work on all aspects of the state budget. Analysis and advocacy document for the Social Watch and ALCRER Civil Society Organizations.

Comments: "The issues raised by CSOs and which won the attention of the members of parliament include: I. I. ASSESSMENT OF THE REGIONAL AND NATIONAL ENVIRONMENT. II. OUR ANALYSIS AND PROPOSALS ON REVENUE PROJECTIONS III. OUR ANALYSIS AND PROPOSALS ON EXPENDITURE ESTIMATES IV. OUR FINDINGS AND PROPOSALS FOR A BETTER GOVERNANCE OF PUBLIC FINANCE: GUARANTEE FOR THE ACHIEVEMENT OF SOCIO-ECONOMIC OBJECTIVES IN 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'b', because the evidence provided shows that less than six of the topics were covered.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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