

Open Budget Survey 2019

Questionnaire

Benin

April 2020

Country Questionnaire: Benin

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

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

Answer:

FY 2019

Source:

<http://budgetbenin.bj/rapports-prealables-au-budget-2/>

Comment:

Les différents Rapports préalables au budget de l'Etat pour les périodes 2015-2017 à 2019-2021 sont positionnés sur le site de la Direction Générale du Budget dans le lien ci-dessus

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<http://budgetbenin.bj/rapports-prealables-au-budget-2/>

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le Rapport Préalable au Budget est intitulé "DOCUMENT DE PROGRAMMATION BUDGÉTAIRE ET ECONOMIQUE PLURIANNUELLE (DPBEP). Ces documents de planification sur 3 ans sont publiés sur le lien ci-dessus et concernent les périodes depuis 2015-2017 jusqu'au dernier exercice 2019-2021.

Peer Reviewer

Opinion: Agree

Comments: Le Document de programmation budgétaire et économique pluriannuel (DPBEP) 2019-2021 a été publié dans le cadre du débat d'orientation budgétaire du 28 juin 2018, soit plus de 6 mois avant le début de l'année budgétaire et près de 4 mois avant la présentation du budget à l'Assemblée <https://www.lanationbenin.info/index.php/actus/159-actualites/16780-debat-d-orientation-budgetaire-au-parlement-le-budget-general-de-l-etat-2019-proje-te-a-1139-7-milliards-f-cfa>

Government Reviewer

Opinion: Agree

Comments: Le rapport préalable au budget (Document de Programmation Budgétaire et Economique Pluriannuelle) est publié et soumis à un débat d'orientation budgétaire à l'Assemblée Nationale au plus tard à la fin du deuxième trimestre de l'année, conformément aux dispositions de l'article 59 de la loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances. Cette obligation légale est toujours respectée depuis l'entrée en vigueur de la loi.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

19/07/2018

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021_05062019_Final_11h44-1.pdf

<http://budgetbenin.bj/wp-content/uploads/2018/02/Calendrier-budg%C3%A9taire-2018.pdf>

Voir aussi: <https://www.finances.bj/tc/actualites/article/document-de-programmation-budgetaire-et-economique-pluriannuelle-2019-2021/>

Comment:

Le DPBEP 2019-2021 a été présenté au Parlement avant le 30 juin 2018 en vue de son adoption. Ce document qui a été élaboré en Mai 2018 a été rendu disponible sur le site web de la Direction Générale du Budget (DGB) en juillet 2018 en prélude à la rencontre avec le secteur privé sur le document, et en juin 2018 sur le site du Ministère de l'Economie et des Finances. Confère le calendrier budgétaire suffisamment respecté. Notons que le DPBEP 2019-2021 a été transmis à certains acteurs intervenant dans le suivi budgétaire par email en juillet 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Conformément aux dispositions légales, les orientations économiques et budgétaires du projet de loi de finances sont toujours débattues au Parlement au plus tard le 30 juin de chaque année. Le débat n'a pas pour vocation de faire émettre un vote par les parlementaires. Il leur permet de mieux comprendre les hypothèses de base du projet de loi de finances et de faire des recommandations au Gouvernement.

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:

le DPBEP a été rendu disponible sur le site de la DGB en juillet 2018. Par un courrier en date du 19 juillet 2018 le Directeur Général du Budget, Monsieur CHAOU Rodrigue transmettait aux OSC la version citoyenne du DPBEP et précisait que ce document était déjà disponible sur le site web de la DGB (www.budgetbenin.bj). confère la capture d'image de l'e-mail de Chaou Rodrigue dans Source ci-dessous

Source:

<https://screenshotscdn.firefoxusercontent.com/images/bce5e501-0dca-47b7-8fad-6b725efb52cb.png>

Voir aussi: <https://www.finances.bj/tc/actualites/article/document-de-programmation-budgetaire-et-economique-pluriannuelle-2019-2021/>

Comment:

le DPBEP a été élaboré à bonne date, le Débat d'Orientation a eu lieu le 28 juin 2018 au Parlement en présence de la Société civile qui a été invitée par le Ministre de l'Economie et des Finances. Le DPBEP et sa version citoyenne ont été publiés en juillet 2018 sur le site web de la DGB et en juin 2018 sur le site du Ministère de l'Economie et des Finances.

Peer Reviewer

Opinion: Agree

Comments: La publication du document a fait l'objet d'un article dans la rubrique actualité du site du Ministère de l'économie et des finances, daté du 27/07/2018. Cette date correspond à la veille du débat d'orientation budgétaire à l'occasion duquel les députés ont exploité le document

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 leave this question blank.

Answer:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Voir aussi: <https://www.finances.bj/tc/actualites/article/document-de-programmation-budgetaire-et-economique-pluriannuelle-2019-2021/>

Comment:

Le DPBEP est disponible sur le site de la Direction Générale du Budget depuis juillet 2018 et le site du Ministère de l'Economie et des Finances depuis juin 2018

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?

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. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le DPBEP publié est en format PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Certaines données contenues dans le rapport préalable au budget sont disponibles dans un format lisible par machine. On peut les consulter sur les liens suivants: 1) <http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx> 2) <http://budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx> 3) http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTC-2016-2021.xlsx 4) http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

IBP Comment

Les fichiers cités par l'examineur gouvernemental font partie du PLF, pas du DPBEP initial. La réponse actuelle de "c" est maintenue.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le document est produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

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

Answer:

DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2019 - 2021

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le document est produit et est intitulé: "DOCUMENT DE PROGRAMMATION BUDGÉTAIRE ET ECONOMIQUE PLURIANNUELLE 2019-2021"

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: On peut également se référer à l'adresse https://www.finances.bj/uploads/media/DPBEP_2019-2021_.pdf pour vérification.

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

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

Answer:

a. Yes

Source:

<http://budgetbenin.bj/wp-content/uploads/2017/12/Versio-citoyenne-du-Rapport-pr%C3%A9alable-au-budget-2019.pdf>

Comment:

le budget citoyen du DPBEP 2019-2021 a été élaboré et publié

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:
FY 2019

Source:
<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:
Le projet de Loi de finances a été publié sur le site de la Direction Générale du Budget avec tous les documents annexes sur le lien ci-dessus

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
05/10/2018

Source:
Courrier de "Transmission du projet de Loi de Finances 2019 à l'Assemblée Nationale du Bénin"

<https://www.lanationbenin.info/index.php/actus/159-actualites/18041-assemblee-nationale-la-session-budgetaire-2018-s-ouvre-le-25-octobre-prochain>

Comment:
Le Projet de Loi de Finance 2019 a été transmis au Parlement à bonne date particulièrement le 05 octobre 2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

1- <http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

2- <http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Le projet de Loi de Finances 2019 se trouve sur le lien: <http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

Tous les documents relatifs au projet de lois des Finances 2019 sont sur le lien: <http://budgetbenin.bj/projet-de-loi-de-finances/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:

11/10/2018

Source:

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Les documents transmis au Parlement ont été transmis aux Organisation de la Société Civile en version papier (hard) dès la semaine du 11 octobre 2018

En outre, selon le Wayback Machine, le lien pour le projet de loi de finances a été posté sur la site de la DGB le 11 octobre:

<https://web.archive.org/web/20181011040940/http://budgetbenin.bj/budget-de-letat-2019/>

Voir aussi:

- <https://intellivoire.net/mesures-sociales-au-benin-pour-ameliorer-les-conditions-de-vie/>

- <https://www.benin24television.com/projet-de-loi-de-finances-exercice-2019-dans-luemoa-les-budgets-des-8-pays-ont-augmente/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Les documents transmis à l'Assemblée nationale ont été positionnés sur le site de la DGB, sans délai, la copie des documents ont été distribués aux organisations de la société civile impliquées dans le suivi budgétaire

Source:

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Tous ces documents ont été rendus disponibles sur les site de la DGB.

En outre, selon le Wayback Machine, le lien pour le projet de loi de finances a été posté sur la site de la DGB le 11 octobre:

<https://web.archive.org/web/20181011040940/http://budgetbenin.bj/budget-de-letat-2019/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans la pratique et conformément aux dispositions légales en vigueur au Bénin, le projet de loi de finances et ses annexes sont systématiquement rendus accessibles au public dès leur transmission à l'Assemblée Nationale (mise en ligne, diffusion à travers les différents canaux de communication, etc.)

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

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

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

Answer:

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Source:

1- <http://budgetbenin.bj/projet-de-loi-de-finances/>

2- <http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

Comment:

Les documents budgétaires annexes au projet de loi des finances 2019 sont disponibles sur ces liens 1-;

Le Projet de Loi des Fiances 2019 est disponible sur le lien 2:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Le projet de loi de finances de l'année est accompagné des documents ci-après: - Rapport de présentation du projet de loi de finances; - Note analytique sur le programme de développement; - Note analytique sur les finances locales; - Rapport sur les dépenses fiscales; - Rapport économique et financier; - Stratégie d'endettement de l'Etat; - Etat de l'encours et des échéances du service de la dette; - Plan prévisionnel de trésorerie de l'Etat; - Compte spéciaux du trésor; - DPBEP 2019-2021; - Annexes au DPBEP 2019-2021; - PLF 2019; - Recettes budgétaires; - Présentation détaillée des dépenses des Ministères et Institutions de l'Etat (tomes classiques); - Tableau matriciel des classifications économique et programmatique 2016-2021; - Tableau matriciel croisé des classifications économique et fonctionnelle 2016-2021; - Réalisations et projections des recettes détaillées FNRB 2016-2021; - Réalisations et projections recettes détaillées DGTCP 2016-2021; - Réalisations et projections des recettes

détaillées DGI 2015-2021; -Document de Programmation Pluriannuelle des Dépenses-Projets Annuel de Performance; - Décret portant transmission à l'Assemblée Nationale du Projet de Loi de Finances, gestion 2019. Tous ces documents sont consultables sur le lien <http://budgetbenin.bj/projet-de-loi-de-finances/>

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

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

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Les documents publiés sont en formats PDF

Comment:

les formats sont illisibles

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Certaines données contenues dans le projet de loi de finances ou ses annexes sont disponibles dans un format lisible par machine. On peut les consulter sur les liens suivants: 1) <http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx> 2) <http://budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx> 3) http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTC-2016-2021.xlsx 4) http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

IBP Comment

Étant donné que les fichiers cités par l'examineur gouvernemental ont été mis en ligne après la date d'approbation du budget 2019 du 20 décembre 2018, ils sont considérés comme étant publiés tardivement et ne peuvent pas être évalués pour cette question. La réponse actuelle de "c" est maintenue.

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

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

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

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

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

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

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

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

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

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:
Loi N° 2018... du ... décembre 2018 portant loi des finances pour la gestion 2019

Source:
<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

Comment:
Le projet de loi de finances est intitulé: "Loi N° 2018... du ... décembre 2018 portant loi des finances pour la gestion 2019"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

https://www.finances.bj/uploads/media/verion_citoyenne_PLF_2019.pdf

Comment:

une version citoyenne du projet de budget de l'Exécutif existe et est publié sur le lien :

https://www.finances.bj/uploads/media/verion_citoyenne_PLF_2019.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Outre la publication de la version citoyenne du Projet de Budget de l'Exécutif sur le site du Ministère de l'Economie et des Finances, elle est également disponible sur le site de la Direction Générale du Budget et est accessible sur le lien : <http://budgetbenin.bj/wp-content/uploads/2018/10/verion-citoyenne-PLF-2019.pdf>

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

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

Answer:

FY 2018

Source:

<http://budgetbenin.bj/loi-de-finances-2018-2/>

<http://budgetbenin.bj/budget-de-letat-2018/>

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Comment:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/12/2017

Source:
<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

<https://lanouveltribune.info/2017/12/benin-assemblee-nationale-deputes-votent-projet-budget-general-etat-gestion-2018/>

<https://www.lanationbenin.info/index.php/actus/159-actualites/14648-loi-de-finances-de-l-etat-gestion-2018-les-nouvelles-taxes-qui-font-polemique>

Comment:
Le budget 2018 a été approuvé par le Parlement le 21 décembre 2017 et promulgué par le gouvernement le 29 décembre, confère le titre et les première ligne introductrices de la loi de finances 2018 sur le lien: <http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
<http://budgetbenin.bj/budget-de-letat-2018/>

Comment:
Le budget approuvé 2018 est mis à la disposition du public sur le site de la DGB dès la première quinzaine de janvier 2018.

Peer Reviewer
Opinion: Disagree

Suggested Answer: c. More than six weeks, but less than three months, after the budget has been enacted

Comments: rapport d'exécution au 31 décembre 2017 publié le 28/03/2018 (<https://www.finances.bj/tc/actualites/article/rapport-dexecution-au-31-decembre-2017-du-budget-de-letat-gestion-2017-et-sa-version-citoyenne/>) Rapport du 1er trimestre 2018 publié le 28/06/2018

(<https://www.finances.bj/tc/actualites/article/rapport-dexecution-du-budget-de-letat-au-31-mars-gestion-2018/>) Rapport au 30 juin 2018 publié le 18/09/2018 (<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>) Rapport au 30 septembre 2018 disponible, pas de date de publication

Government Reviewer
Opinion: Agree

Comments:

IBP Comment

Le commentaire d'examineur pair fait référence aux rapports d'exécution plutôt qu'au budget approuvé. La réponse actuelle est maintenue.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

15/01/2018

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>

<http://budgetbenin.bj/loi-de-finances-2018-2/>

Comment:

Les documents du budget 2018 voté ont été publiés sur le site de la DGB dès la première quinzaine de janvier 2018.

Nous tenons compte de l'année budgétaire 2018 pour cette enquête.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 28/06/2018 pour le rapport d'exécution au 31 mars 2018 (1er trimestre) 18/09/2018 pour le rapport d'exécution au 30 juin 2018 (2ème trimestre et rapport de milieu d'année) La date de publication du rapport d'exécution au 30 septembre 2018 (3ème trimestre) n'est pas connue

Comments: 28/06/2018 pour le rapport d'exécution au 31 mars 2018 (1er trimestre) 18/09/2018 pour le rapport d'exécution au 30 juin 2018 (2ème trimestre et rapport de milieu d'année) La date de publication du rapport d'exécution au 30 septembre 2018 (3ème trimestre) n'est pas connue

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire d'examineur pair fait référence aux rapports d'exécution plutôt qu'au budget approuvé. La réponse actuelle est maintenue.

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

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

Answer:

Le budget 2018 voté le 21 décembre 2017 par le parlement a été promulgué par le Gouvernement le 29 décembre 2017. Les documents électroniques ont été rendus disponible sur le site de la DGB sans délai surtout à cause de l'enquête OBS 2019 en perspective et le tracking des données budgétaires organisé par IBP.

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Voir aussi la cérémonie de lancement de l'exécution de la loi de finances pour la gestion 2018, qui a eu lieu le 5 janvier 2018:

<https://www.finances.bj/tc/actualites/article/ceremonie-de-lancement-de-lexecution-de-la-loi-de-finances-pour-la-gestion-2018/>

Comment:

Le budget voté 2018 et ses annexes sont disponible sur le site de la DGB sur le lien :<http://budgetbenin.bj/budget-de-letat-2018/>

Peer Reviewer

Opinion: Disagree

Suggested Answer: Les rapports d'exécution ont fait l'objet d'articles d'actualités datés publiés sur le site du Ministère de l'économie et des finances (<https://www.finances.bj/tc/actualites/article/rapport-dexecution-du-budget-de-letat-au-31-mars-gestion-2018/>) et de la Direction générale du budget (<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>)

Comments: Les rapports d'exécution ont fait l'objet d'articles d'actualités datés publiés sur le site du Ministère de l'économie et des finances (<https://www.finances.bj/tc/actualites/article/rapport-dexecution-du-budget-de-letat-au-31-mars-gestion-2018/>) et de la Direction générale du budget (<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>)

Government Reviewer

Opinion: Agree

Comments: La mise à disposition du public de la loi de finances et de ses documents annexes relève d'une obligation légale que le Gouvernement respecte strictement. Dès que les documents relatifs à la gestion des finances publiques sont validées, ils sont systématiquement mis à la disposition du public via divers canaux.

IBP Comment

Le commentaire d'examinateur pair fait référence aux rapports d'exécution plutôt qu'au budget approuvé. La réponse actuelle est maintenue.

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

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

Answer:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Source:

<http://budgetbenin.bj/loi-de-finances-2018-2/>

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Comment:

La Loi de finances 2018 est disponible sur le lien: <http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Non toutes les données numériques ne sont pas disponibles dans un format lisible par machine pour le budget 2018 voté

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format
Comments: Des données de la loi de finances pour la gestion 2018 été reprises en format lisible par machine et publiées. Confer : <http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>.

IBP Comment
Parce que le tableau cité par l'examineur gouvernemental fait partie du dossier PLF 2019, la réponse "c" est maintenue.

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

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

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

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

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

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

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

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

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

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

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

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

Answer:

Loi No. 2017-40 du 29 décembre 2017 portant loi de finances pour la gestion 2018

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Comment:

le document est intitulé: "Loi No. 2017-40 du 29 décembre 2017 portant loi de finances pour la gestion 2018"

Peer Reviewer

Opinion: Disagree

Suggested Answer: Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2018

Comments: Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2018

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire d'examineur pair fait référence aux rapports d'exécution plutôt qu'au budget approuvé. La réponse actuelle est maintenue.

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

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

Answer:

a. Yes

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Budget-adopt%C3%A9-2018.pdf>

Comment:

La version citoyenne de la loi de finance gestion 2018 est disponible sur le site de la DGB sur le lien: <http://budgetbenin.bj/wp-content/uploads/2018/01/Budget-adopt%C3%A9-2018.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:
FY 2019

Source:
<http://budgetbenin.bj/budget-citoyen/>

Comment:
Le lien ci-dessus présente les budgets citoyens élaborés par le Bénin pour les années fiscales de 2015 à 2019

Peer Reviewer
Opinion: Disagree
Suggested Answer: AF 2018

Government Reviewer
Opinion: Agree
Comments: Pour la version citoyenne du projet de loi de finances, objet de l'évaluation, le lien d'accès est plutôt:
https://www.finances.bj/uploads/media/verion_citoyenne_PLF_2019.pdf

IBP Comment
Dans la section 3 du questionnaire, le chercheur évalue la version citoyenne du PLF 2019 ; par conséquent, la réponse actuelle est maintenue. En outre, le lien suggéré par l'examineur du gouvernement est bien accueilli.

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

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

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

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

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

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

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

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

Source:
<http://budgetbenin.bj/budget-citoyen/>

Comment:
Depuis 2015 le budget citoyen est produit pour les documents budgétaires et mis à la disposition du public. Tous les Budgets Citoyens produits sont disponibles sur le site de la DGB dans le lien ci-dessus

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: Rapport au 30 juin 2018 publié le 18/09/2018 soit plus de 11 semaines (<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>)

Government Reviewer

Opinion: Agree

IBP Comment

Dans la section 3 du questionnaire, le chercheur évalue la version citoyenne du PLF 2019 ; la réponse "e" est donc maintenue.

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:

10/10/2018

Source:

<http://budgetbenin.bj/actualites/#>

<http://budgetbenin.bj/2018/10/10/projet-de-loi-de-finances-gestion-2019-version-citoyenne/>

Comment:

le budget citoyen du projet de loi de finances gestion 2019 a été produit le 10 octobre 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: la version citoyenne du projet de loi de finances, gestion 2019 est publiée le 10 octobre 2018 et non produite le 10 octobre 2018.

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:

Projet de loi de finances, gestion 2019, version citoyenne a été publiée le 10 octobre 2018 tel que signifié su le lien suivant:

<http://budgetbenin.bj/actualites/#>

dans la rubrique ainsi libelée:

"Projet de loi de finances, gestion 2019, version citoyenne

Publié le 10 octobre 2018

La présente note vise à fournir les informations les plus importantes que chaque Béninoises et Béninois a le droit de connaître sur le projet de loi de finances[Télécharger]

Lire la suite."

Source:

<http://budgetbenin.bj/actualites/#>

Comment:

les dates de publication sont mentionnés sur le lien ci-dessus

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: En outre, selon Wayback Machine, le lien vers le budget des citoyens a été posté sur le site de la DGB le 10 octobre 2018. Confer:

<http://budgetbenin.bj/2018/10/10/projet-de-loi-de-finances-gestion-2019-version-citoyenne/>

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

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

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

Answer:

<http://budgetbenin.bj/budget-citoyen/>

Source:

<http://budgetbenin.bj/2018/10/10/projet-de-loi-de-finances-gestion-2019-version-citoyenne/>

<http://budgetbenin.bj/budget-citoyen/>

Comment:

la version citoyenne du projet de Loi de finances ainsi que les budgets citoyens élaborés depuis 2015 sont publiés sur les sites web de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Projet de loi de finances, gestion 2019, version citoyenne

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/verion-citoyenne-PLF-2019.pdf>

<http://budgetbenin.bj/budget-citoyen/>

Comment:

la version citoyenne du projet de loi de finances gestion 2019 est intitulé:

"Projet de loi de finances, gestion 2019, version citoyenne"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Le budget citoyen est produit pour le projet de loi de finances 2019

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/verion-citoyenne-PLF-2019.pdf>

Comment:

Le Bénin a fait des efforts pour produire les budgets citoyens pour plusieurs documents budgétaires depuis 2015. Ces budget citoyens sont disponibles sur le site web de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le Bénin à fait l'option depuis 2015 de produire systématiquement les versions citoyennes de tous les documents budgétaires et conformément au cycle budgétaire. Pour le budget citoyen en évaluation, il correspond au projet de loi de finances, gestion 2019.

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

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

Answer:
FY 2017-18

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: L'exercice fiscal des rapports en cours d'année, évalués dans ce questionnaire couvre la période 2017-2018. En effet, pour se conformer aux délais acceptables de production et de publication des rapports en cours d'année, le rapport d'exécution au quatrième trimestre de l'année N-1 est élaboré et publié au plus tard le 31 mars de l'année N. Par exemple, le rapport d'exécution au 31 décembre 2017 de la loi de finances 2017 est produit et mis à la disposition du public au plus tard le 31 mars 2018. Les rapports en cours d'année en évaluation sont consultables sur le lien: <http://budgetbenin.bj/annee-2018/>

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

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

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

Answer:
d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:
<http://budgetbenin.bj/annee-2018/>

Comment:
Les différents rapports en cours d'année et leur version citoyenne depuis 2010 jusqu'à 2018 sont disponibles sur le site de la DGB dans le lien : <http://budgetbenin.bj/annee-2018/>. Mais ces documents sont publiés au delà des délais prévus dans les principes de transparence

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: c. At least every quarter, and within three months of the period covered
Comments: L'ensemble des rapports en cours d'année pour l'exercice fiscal considérés 2017-2018 sont régulièrement produits et accessibles au public tous les trimestres et au plus tard dans les trois mois suivant de la période couverte. <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-A-PUBLIER.pdf> <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-31-MARS.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-FIN-JUIN-2018.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf>

IBP Comment
Le commentaire de l'examinateur du gouvernement est bien reçu. Étant donné que deux des quatre derniers rapports trimestriels (Q4 2017 et Q1 2018) n'ont pas été publiés dans les trois mois suivant la fin de la période de référence correspondante, la réponse "d" est maintenue.

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

Q4 2017: 18 avril 2018

Q1 2018: 10 juillet 2018

Q2 2018: 18 septembre 2018

Q3 2018: 21 decembre 2018

Les rapports d'exécution des loi de finances gestions 2017 et 2018 ainsi que leurs dates de publication sont disponibles sur le lien:

<http://budgetbenin.bj/actualites/#>

Notons que le site de la DGB a subit des refontes qui ont eu des conséquences sur les dates réelles de publication des rapports d'exécution.

Source:

<http://budgetbenin.bj/actualites/#>

Comment:

Les rapports d'exécution des loi de finances gestions 2017 et 2018 ainsi que leurs date de publication sont disponibles sur le lien:

<http://budgetbenin.bj/actualites/#>

Notons que le site de la DGB a subit des refontes qui ont eu des conséquences sur les dates réelles de publication des rapports d'exécution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les dates de publication des rapports en cours d'année concerné par l'évaluation sont : - Rapport d'exécution au 31 décembre 2017 : 05 avril 2018; - Rapport d'exécution au 31 mars 2018 : 27 juin 2018; - Rapport d'exécution au 30 juin 2018 : 17 septembre 2018; - Rapport d'exécution au 30 septembre 2018: 29 décembre 2018.

Comments: Les liens d'accès aux documents ci-dessus sont : - <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-A-PUBLIER.pdf> - <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-31-MARS.pdf> - <http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-FIN-JUIN-2018.pdf> - <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Étant donné que deux des quatre derniers rapports trimestriels (Q4 2017 et Q1 2018) n'ont pas été publiés dans les trois mois suivant la fin de la période de référence correspondante, la réponse actuelle est maintenue.

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

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

Answer:

Les date de publications sont mentionnées dans le lien internet suivant du site de la DGB:

<http://budgetbenin.bj/actualites/#>

Source:

<http://budgetbenin.bj/actualites/#>

Comment:

Les date de publications sont mentionnées dans le lien internet suivant du site de la DGB:

<http://budgetbenin.bj/actualites/#>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les dates de publications mentionnées à la question IYRs-2b sont déterminées selon Wayback Machine.

IBP Comment

Veillez également consulter ce lien pour voir les dates citées par le chercheur:

<https://web.archive.org/web/20181228214337/http://budgetbenin.bj/actualites/>

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

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

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

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

Answer:

<http://budgetbenin.bj/annee-2018/>

Source:

<http://budgetbenin.bj/annee-2018/>

<http://budgetbenin.bj/actualites/#>

Comment:

les rapports en cours d'années produit de 2010 à 2018 peuvent être consultés sur le site de la DGB sur les liens suivants:

<http://budgetbenin.bj/annee-2018/>

<http://budgetbenin.bj/actualites/#>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les rapports en cours d'année 2018 sont consultables sur le site de la DGB à l'adresse: <http://budgetbenin.bj/annee-2018/> Quant au rapport d'exécution au 31 décembre 2017, il peut être consulté sur le lien : <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-A-PUBLIER.pdf>

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

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

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

n/a

Comment:

Seulement pdfs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: Certaines données numériques sont disponibles dans un format lisible par machine et sont retracées dans les liens ci-après:

<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-de-suivi-des-d%C3%A9penses-budg%C3%A9taires-et-des-charges-de-tr%C3%A9sorerie-%C3%A0-fin-septembre-2018.xlsx> <http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-de-suivi-des-recettes-budg%C3%A9taires-et-ressources-de-tr%C3%A9sorerie-%C3%A0-fin-septembre-2018.xlsx>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. D'après un examen du site DGB, seul le rapport en cours d'année du 30 septembre 2018 a des données lisibles par machine. Il est donc difficile de savoir s'il s'agit d'une pratique constante. La réponse actuelle de "c" est maintenue.

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

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

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

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

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

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

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

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

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: L'ensemble des rapports en cours d'année sont produits et publiés comme précédemment démontré. Et mieux, tous les rapports publiés disposent régulièrement des versions citoyennes. http://budgetbenin.bj/wp-content/uploads/2018/04/Plaquelette-Rapport-DGB_web_17_04_18.pdf <http://budgetbenin.bj/wp-content/uploads/2018/03/Version-citoyenne-du-RAPEX-2017.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-Juin-2018-Version-citoyenne-1.pdf> <http://budgetbenin.bj/wp-content/uploads/2019/01/RAPPORT-DE%20%80%99EXECUTION-DE-LA-LOI-DE-FINANCES-AU-30SEPTEMBRE-2018.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Étant donné que deux des quatre derniers rapports trimestriels (Q4 2017 et Q1 2018) n'ont pas été publiés dans les trois mois suivant la fin de la période de référence correspondante, la réponse "a" est maintenue.

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

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

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

Answer:

-Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2018

-Rapport d'exécution au 30 juin du budget de l'Etat, gestion 2018

-Rapport d'exécution au 31 mars du budget de l'Etat, gestion 2018

-Rapport d'exécution au 31 décembre 2017 de la loi de finances, gestion 2017

Source:

<http://budgetbenin.bj/actualites/#>

<http://budgetbenin.bj/annee-2018/>

Comment:

Ces documents sont disponibles sur le site de la DGB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les rapports en cours d'exécution concernés sont intitulés comme suit: -Rapport d'exécution au 31 décembre 2017 de la loi de finances, gestion 2017; -Rapport d'exécution au 31 mars du budget de l'Etat, gestion 2018; -Rapport d'exécution au 30 juin du budget de l'Etat, gestion 2018; -Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2018 Tous ces rapports sont consultables sur le site de la DGB:

<http://budgetbenin.bj/annee-2018/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien accueilli. Les titres ont été mis à jour.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would

serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

<http://budgetbenin.bj/wp-content/uploads/2019/01/RAPPORT-D%E2%80%99EXECUTION-DE-LA-LOI-DE-FINANCES-AU-30SEPTEMBRE-2018.pdf>

<http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-Juin-2018-Version-citoyenne-1.pdf>

<http://budgetbenin.bj/wp-content/uploads/2018/03/Version-citoyenne-du-RAPEX-2017.pdf>

Comment:

Les rapports disponibles sur le site de la DGB sont:

1. Rapport au 31 décembre 2017

2. Rapport au 30 juin 2018

3. Rapport au 30 septembre 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: L'ensemble des versions citoyennes des rapports en cours d'année sont produites et publiées comme indiquent les liens ci-après:

http://budgetbenin.bj/wp-content/uploads/2018/04/Plaque-Rapport-DGB_web_17_04_18.pdf <http://budgetbenin.bj/wp-content/uploads/2018/03/Version-citoyenne-du-RAPEX-2017.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-Juin-2018-Version-citoyenne-1.pdf> <http://budgetbenin.bj/wp-content/uploads/2019/01/RAPPORT-D%E2%80%99EXECUTION-DE-LA-LOI-DE-FINANCES-AU-30SEPTEMBRE-2018.pdf>

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

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

Answer:

FY 2018 FY 2018

Source:

<http://budgetbenin.bj/revue-de-millieu-dannee/>

Comment:

Le Rapport en milieu d'année 2018 est publié

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

b. Nine weeks or less, but more than six weeks, after the midpoint

Source:

<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>

<http://budgetbenin.bj/actualites/>

Comment:

dans le lies "<http://budgetbenin.bj/actualites/>" on peut retrouver l'information ci-après

" Rapport de milieu d'année 2018

Publié le 18 septembre 2018

Au 30 juin 2018, les recettes nettes recouvrées au profit du budget de l'Etat atteignent 475 107 millions de FCFA sur un résultat attendu pour les six premiers mois de..."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: Le rapport de milieu d'année 2018 a été publié le 31 août 2018, soit moins de neuf semaines après la période couverte. Le choix y correspondant est donc le (b) et non le (c) mentionné dans le questionnaire. Confer: <http://budgetbenin.bj/2018/08/31/rapport-du-milieu-dannee-2018/>

Researcher Response

b. Nine weeks or less, but more than six weeks, after the midpoint

IBP Comment

Nous sommes d'accord avec le commentaire de l'examineur gouvernemental. La réponse est mise à jour de "c" à "b."

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

31/08/2018 31/08/2018

Source:

<http://budgetbenin.bj/actualites/>

Comment:

La date de publication ddu rapport en milieu d'année 2018 qui est publié le 18 septembre 2018, se retrouve dans le lien "<http://budgetbenin.bj/actualites/>" au 5ème point

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/08/2018

Comments: Le rapport de milieu d'année 2018 a été publié le 31 août 2018. Cf: <http://budgetbenin.bj/category/publications/>
<http://budgetbenin.bj/2018/08/31/rapport-du-milieu-dannee-2018/>

Researcher Response

31/08/2018

IBP Comment

Nous sommes d'accord avec le commentaire de l'examinateur gouvernemental. La réponse est mise à jour de "18/9/2018" à "31/08/2018."

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

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

Answer:

La date de publication de ce document se trouve dans le lien: "<http://budgetbenin.bj/actualites/>" intitulé "Actualités de la DGB" La date du 18/09/2018 de la publication du Rapport en Milieu d'année 2018 est clairement indiquée à la ligne 5 dans le lien "<http://budgetbenin.bj/actualites/>"

Source:

<http://budgetbenin.bj/actualites/>

<https://web.archive.org/web/20180924092037/http://budgetbenin.bj/actualites/>

Comment:

La date de publication de ce document se trouve dans le lien: "<http://budgetbenin.bj/actualites/>" intitulé "Actualités de la DGB"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: La date de publication du rapport de milieu d'année 2018 se trouve à l'adresse <http://budgetbenin.bj/2018/08/31/rapport-du-milieu-dannee-2018/> contrairement à celui indiqué dans le questionnaire.

Comments: Le lien retracé dans le questionnaire n'est pas approprié.

Researcher Response

<http://budgetbenin.bj/2018/08/31/rapport-du-milieu-dannee-2018/>

IBP Comment

Veuillez consulter la deuxième page de la section "Publications" sur le site Web de la DGB pour l'horodatage du 31 août 2018.

<http://budgetbenin.bj/category/publications/page/2/>

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

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

Answer:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-dannee-2018-1.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-dannee-2018-1.pdf>

Source:

<http://budgetbenin.bj/revue-de-milieu-dannee/>

<http://budgetbenin.bj/2018/09/18/rapport-de-milieu-dannee-2018/>

<http://budgetbenin.bj/actualites/>

Comment:

Dans les 3 liens ci-dessus nous trouvons les sources de publication du Rapport en milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: <http://budgetbenin.bj/2018/08/31/rapport-du-milieu-dannee-2018/>

IBP Comment
Le lien supplémentaire suggéré par l'examinateur du gouvernement est bien accueilli.

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

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

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

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

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

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

Source:

n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

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

Answer:

RAPPORT DE MILIEU D'ANNEE 2018 Loi n° 2017-40 du 29 décembre 2017 portant loi de finances pour la gestion 2018 RAPPORT DE MILIEU D'ANNEE 2018 Loi n° 2017-40 du 29 décembre 2017 portant loi de finances pour la gestion 2018

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>
<http://budgetbenin.bj/revue-de-milieu-dannee/>

Comment:

Le Rapport en milieu d'année est intitulé
RAPPORT DE MILIEU D'ANNEE 2018
Loi n° 2017-40 du 29 décembre 2017 portant loi de finances pour la gestion 2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

a. Yes

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Version-citoyenne-du-Rapport-de-Milieu-dann%C3%A9-2018.pdf>
<http://budgetbenin.bj/revue-de-milieu-dannee/>

Comment:

La version citoyenne du Rapport en milieu d'année 2018 est produite

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2017 FY 2017

Source:

<http://budgetbenin.bj/rapport-de-fin-dannee/>

Comment:

Rapport de fin d'année 2017

Publié le 14 septembre 2018

Pour rendre compte aux citoyens de l'utilisation des ressources publiques mobilisées dans le cadre de la loi de finances pour la gestion 2017, le Bénin souscrit désormais aux normes en...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Dans le questionnaire, la date de publication mentionnée est le 14 septembre 2018, or le document a été mis en ligne le 31 août 2018. <http://budgetbenin.bj/category/publications/> <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9-2017.pdf>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Bien que le rapport de fin d'année a été publié le 14 septembre 2018, l'année budgétaire auquel il fait référence est 2017. La réponse actuelle est maintenue.

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

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

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

Answer:

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

Source:

<http://budgetbenin.bj/actualites/>

Comment:

Rapport de fin d'année 2017

Publié le 14 septembre 2018

Pour rendre compte aux citoyens de l'utilisation des ressources publiques mobilisées dans le cadre de la loi de finances pour la gestion 2017, le Bénin souscrit désormais aux normes en...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La note (b) correspond à la période de publication, mais la date de mise en ligne est le 31 août 2018 au lieu de 14 septembre 2018.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

31/08/2018 31/08/2018

Source:

<http://budgetbenin.bj/actualites/>

<http://budgetbenin.bj/2018/09/14/2477/>

Comment:

Le rapport en fin d'année 2017 a été publié le 14 septembre 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/08/2018

Comments: L'adresse indiquant la publication du rapport de fin d'année 2017 le 31 août 2018 est : <http://budgetbenin.bj/category/publications/>

Researcher Response

31/08/2018

IBP Comment

Nous sommes d'accord avec le commentaire de l'examinateur du gouvernement. La réponse est mise à jour de "14/9/2018" à "31/08/2018."

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:

le lien "<http://budgetbenin.bj/actualites/>" précise les date de publication de certains documents bdgétaires sur le site de la DGB.Dans ce lien on peut remarquer ce qui suit:

Rapport de fin d'année 2017

Publié le 14 septembre 2018

Pour rendre compte aux citoyens de l'utilisation des ressources publiques mobilisées dans le cadre de la loi de finances pour la gestion 2017, le Bénin souscrit désormais aux normes en...

Lire la suite.

Source:

<http://budgetbenin.bj/actualites/>

<https://web.archive.org/web/20180924092037/http://budgetbenin.bj/actualites/>

Comment:

dans le lien "<http://budgetbenin.bj/actualites/>" au point 7, il y a le lien intitulé:

Rapport de fin d'année 2017

Publié le 14 septembre 2018

Pour rendre compte aux citoyens de l'utilisation des ressources publiques mobilisées dans le cadre de la loi de finances pour la gestion 2017, le Bénin souscrit désormais aux normes en...

Lire la suite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <http://budgetbenin.bj/category/publications/>

Comments: Les adresses ci-dessous indiquées dans le questionnaire ne sont pas correctes. <http://budgetbenin.bj/actualites/>

<https://web.archive.org/web/20180924092037/http://budgetbenin.bj/actualites/>

Researcher Response

<http://budgetbenin.bj/category/publications/>

IBP Comment

Nous sommes d'accord avec le commentaire d'examinateur du gouvernement. Veuillez consulter la deuxième page de la section "Publications" sur le site Web de la DGB pour l'horodatage du 31 août 2018. <http://budgetbenin.bj/category/publications/page/2/>

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

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

Answer:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9-2017.pdf>

Source:

<http://budgetbenin.bj/rapport-de-fin-dannee/>

<http://budgetbenin.bj/actualites/>

Comment:

Le Rapport de fin d'année 2017 est publié dans les liens ci-dessus

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

RAPPORT DE FIN D'ANNEE 2017 Loi n° 2016-33 du 26 décembre 2016 portant loi de finances pour la gestion 2017

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Ce document est intitulé: "RAPPORT DE FIN D'ANNEE 2017
Loi n° 2016-33 du 26 décembre 2016 portant loi de finances pour la gestion 2017"

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: RAPPORT DE FIN D'ANNEE 2017 Loi n° 2016-33 du 26 décembre 2016 portant loi de finances pour la gestion 2017
Comments: L'intitulé retenu dans le questionnaire n'est pas exact. La réponse proposée apporte les précisions manquantes.

IBP Comment
Le commentaire de l'examineur du gouvernement est bien reçu.

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

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

Answer:

a. Yes

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Version-citoyenne-du-Rapport-de-fin-dann%C3%A9e-2017.pdf>

<http://budgetbenin.bj/rapport-de-fin-dannee/>

Comment:

Ces liens ci-dessus présentent la version citoyenne du Rapport en fin d'année 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2017

Source:

Comment:

Le rapport d'audit qui accompagne le projet de budget 2019 est celui de l'année budgétaire 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<http://budgetbenin.bj/rapport-de-la-chambre-des-comptes-sur-lexecution-du-budget/>

Comment:

Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017 n'est pas disponible au public.

Le seul rapport publié en ligne par la Chambre de comptes pour l'exercice 2017 est la Déclaration générale de conformité gestion 2017, qui ne répond pas aux exigences d'un rapport d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Le rapport de la Chambre des Comptes sur la gestion 2017 est publié le 29 décembre 2018. <http://budgetbenin.bj/rapport-de-la-chambre-des-comptes-sur-lexecution-du-budget/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Le seul rapport disponible sur le lien indiqué est la Déclaration Générale de Conformité Gestion 2017, qui ne répond pas aux exigences d'un rapport d'audit.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 29 décembre 2018

Comments: le rapport de la chambre des comptes (juridiction financière) sur la gestion 2017 est publié le 29 décembre 2018.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

Answer:
n/a

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: <http://budgetbenin.bj/rapport-de-la-chambre-des-comptes-sur-lexecution-du-budget/> http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

Answer:

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

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

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

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

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

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

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

Answer:

c. Produced for internal purposes/use only

Source:

Comment:

La version électronique du Rapport d'Exécution de la Loi de Finances existe mais n'a pas été rendu public sur les sites web appropriés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

Answer:

Il doit être transmis à l'Assemblée Nationale comme document budgétaire obligatoire selon la Loi Organique Relative aux Lois de Finances

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le Rapport de la juridiction financière est accessible au public.

Comments: http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

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

Answer:

n/a

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Déclaration Générale de Conformité Gestion 2017

Researcher Response

la "Déclaration Générale de Conformité Gestion 2017" n'est pas le "Rapport d'exécution de la Loi des finances". Même si ce rapport est produit, il n'est pas publié puisqu'on ne le retrouve ni sur le site de la DGB ni sur le site de la Chambre des comptes de la Cour Suprême. Ce document est considéré comme n'étant pas publié.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Parce que la Déclaration Générale de Conformité Gestion 2017 ne répond pas aux exigences d'un rapport d'audit, la réponse actuelle est maintenue.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to

expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
La version citoyenne du rapport d'audit n'est pas produite

Comment:
La version citoyenne du rapport d'audit n'est pas produite

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
a. Yes

Source:
<http://conafil.org/>
<http://caabenin.net/>
<https://www.gouv.bj/>
<https://assemblee-nationale.bj/>
<https://www.finances.bj/accueil/>
<https://mdscbenin.org/>
<http://pascibenin.org/publications/>
<https://socialwatch.bj/>

Comment:
Oui, Plusieurs sites du Gouvernements, des institutions de l'Etat et des Organisations de la Société civile pour la diffusion de informations budgétaires du gouvernement

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Il y a lieu de compléter : www.budgetbenin.bj <https://www.tresorbenin.bj> <http://douanes-benin.net/> www.sgg.gouv.bj

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

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

Answer:

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

Source:

<http://budgetbenin.bj/Loi-de-finances/>

Comment:

Toutes les informations sur 1. la présentation détaillée des recettes de l'Etat puis 2. la présentation détaillée des dépenses par ministère et Institution concernant le budget 2019 peuvent être téléchargées sur le lien : <http://budgetbenin.bj/Loi-de-finances/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

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

Source:

<http://budgetbenin.bj/Loi-de-finances/>

Comment:

Toutes les informations sur les budgets de l'Etat de 2009 à 2019 peuvent être consultées à partir du lien ci-après : <http://budgetbenin.bj/Loi-de-finances/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

b. No

Source:

<http://budgetbenin.bj/>
<https://www.finances.bj/accueil/>

Comment:

Des infographies et des visualisations sont utilisés sur les pages d'accueil des sites web du Ministère de l'Economie et des Finances et de la Direction Générale du Budget pour simplifier l'accès aux documents budgétaires: //budgetbenin.bj/ et https://www.finances.bj/accueil/

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Si je comprends bien la question, à la page d'accueil des sites du MEF et de la DGB, des images et titres bien distinctifs permettent de s'orienter vers les documents recherchés très facilement. <http://budgetbenin.bj/> <https://www.finances.bj/accueil/>

IBP Comment

L'organisation visuelle d'un site web ne suffit pas pour obtenir une réponse "a" à GQ-1d. Nous recherchons des graphiques, des tableaux, etc. qui présentent des informations budgétaires. Afin de maintenir la cohérence entre les pays de l'enquête, la réponse est passée de "a" à "b".

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

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

Answer:

a. Yes

Source:

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>
<http://www.unesco.org/education/edurights/media/docs/cd9ad07158c52d423f4fb125ea5a53999323b886.pdf>
https://www.finances.bj/uploads/tx_wdbiblio/olf_promulguee1_01.pdf
https://www.finances.bj/uploads/tx_wdbiblio/decret_portant_code_de_transparence.pdf

Comment:

Au Bénin plusieurs textes de lois régissent la gestion et l'audit des finances publiques: il s'agit des Articles 109 à 113 de la Constitution disponible sur le lien <http://www.unesco.org/education/edurights/media/docs/cd9ad07158c52d423f4fb125ea5a53999323b886.pdf>

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf> relatif à la loi LOI N° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement et attributions de la Cour Suprême. SECTION IV : ATTRIBUTIONS DE LA CHAMBRE DES COMPTES
Article 42: La chambre des comptes de la Cour Suprême juge les comptes des comptables publics sous réserve de la compétence que les dispositions de la présente loi attribuent, en premier ressort aux chambres des comptes des cours d'appel.

La Loi Organique No 2013-14 du 27 septembre 2013 Relative aux Lois de Finances en République du Bénin (LOLF) dispose de question de gestion des finances publique au Bénin,
Le DECRET N°2015-035 DU 29 JANVIER 2015 portant Code de transparence dans la gestion des finances publiques en République du Bénin est une trans position du traité et des directives de 'UEMOA en matière de Gestion des Finances publiques dans l'Union.

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.

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

Answer:

a. Yes

Source:

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

<http://www.unesco.org/education/edurights/media/docs/cd9ad07158c52d423f4fb125ea5a53999323b886.pdf>

https://www.finances.bj/uploads/tx_wdbiblio/loif_promulguee1_01.pdf

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

Comment:

Au Bénin plusieurs textes de lois régissent la gestion et l'audit des finances publiques: il s'agit des Articles 109 à 113 de la Constitution disponible sur le lien <http://www.unesco.org/education/edurights/media/docs/cd9ad07158c52d423f4fb125ea5a53999323b886.pdf>

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf> relatif à la loi LOI N° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement et attributions de la Cour Suprême. SECTION IV : ATTRIBUTIONS DE LA CHAMBRE DES COMPTES Article 42: La chambre des comptes de la Cour Suprême juge les comptes des comptables publics sous réserve de la compétence que les dispositions de la présente loi attribuent, en premier ressort aux chambres des comptes des cours d'appel.

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

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

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Agree

Comments: Il y a lieu d'ajouter le règlement intérieur de l'Assemblée Nationale <https://assemblee-nationale.bj/wp-content/uploads/2017/10/RI-Assemblee-Nationale-BENIN.pdf> <https://www.droit-afrique.com/uploads/Benin-Code-2017-marches-publics.pdf>

IBP Comment

Per follow-up communication with the peer reviewer, they agree with the selected response of "a."

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

GUIDELINES:

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

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

Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-I.zip>
<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip>
<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip>
<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip>
<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-V-1.zip>
<http://budgetbenin.bj/Loi-de-finances/>

Comment:

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

Parce qu'il n'y a pas des dépenses pour des institutions comme l'assemblée nationale, la cour suprême, le conseil économique et social, la réponse "b" a été choisie.

Peer Reviewer

Opinion: Agree

Comments: Toutes les dépenses sont présentées selon la classification administrative dans le Tableau en dernière page du projet de loi de finances. Le détail par ministère est présenté dans les Tome I à V joints au projet de budget: budgetbenin.bj/wp-content/uploads/2018/10/TOME-I.zip budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip budgetbenin.bj/wp-content/uploads/2018/10/TOME-V-1.zip <http://budgetbenin.bj/wp-content/uploads/2018/10/COMPTE-SPECIAUX-DU-TRESOR.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le budget de l'Etat est intégralement réparti au nom des unités administratives. Cf, les informations contenues dans les documents aux adresses ci-dessous. <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-I.zip> <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip> <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip> <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip> <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-V-1.zip> <http://budgetbenin.bj/Loi-de-finances/>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Le lien "<http://budgetbenin.bj/Loi-de-finances/>" faisant partie du budget approuvé, il ne peut pas être évalué pour cette question. De plus, les cinq Tomes ne contiennent pas d'informations pour toutes les unités administratives, comme la Cour Constitutionnelle et la Cour Suprême. La réponse actuelle est maintenue.

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

GUIDELINES:

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

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

Answer:

b. No, expenditures are not presented by functional classification.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx>

Comment:

Oui, les dépenses du budget de l'Etat, gestion 2019 sont présentées par classification fonctionnelle. Le tableau matriciel croisé sur les classifications fonctionnelle et économique en est la preuve palpable.

Peer Reviewer

Opinion: Agree

Comments: Un tableau joint au projet de loi de finances présente les dépenses selon la classification fonctionnelle et son croisement avec la classification économique (budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx)

Government Reviewer
Opinion: Agree

IBP Comment

Comme le fichier cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 2. A notre connaissance, aucune information sur ce sujet n'est disponible en dehors des tableaux matriciels. La réponse est mise à jour de "a" à "b."

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

GUIDELINES:

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

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

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

Answer:

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

Source:

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

Comment:

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

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les dépenses sont présentées selon 8 catégories qui ne correspondent pas exactement aux 10 catégories CFAP: certaines divisions CFAP ont été regroupées ("défense" et "ordre et sécurité publique, "santé" et "protection sociale"). La catégorie "souveraineté" a été ajoutée alors que la division "Logements et équipements collectifs" n'apparaît pas (la catégorie "équipement" a été rassemblé avec "affaires économiques"). Par ailleurs, le détail au niveau des groupes, au sein de chaque division, n'est pas présenté. (budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx)

Government Reviewer

Opinion: Agree

Researcher Response

pas de commentaire par rapport au point de vue réviseur indépendant

IBP Comment

Comme le fichier cité à l'origine pour la question 2 a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 3. A notre connaissance, aucune information sur ce sujet n'est disponible en dehors des tableaux matriciels. La réponse est mise à jour de "a" à "b."

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

1. Tableau matriciel croisé sur les classifications fonctionnelle et économique ;
<http://budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx>

2. Tableau matriciel croisé sur les classifications administrative, économique et programmatique ;
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

3. Projet de loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

4. Rapport Economique et Financier
<http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-Economique-et-Financier-LF-2019.pdf>

Comment:

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

1. Tableau matriciel croisé sur les classifications fonctionnelle et économique ;
2. Tableau matriciel croisé sur les classifications administrative, économique et programmatique ;
3. Voir les articles 28-31 du projet de loi de finances, gestion 2019 (pages 28 à30) ;
4. Rapport Economique et Financier 2019 (page 70).

Peer Reviewer

Opinion: Agree

Comments: Le projet de loi de finance (Article 30, page 30) présente les dépenses du budget général selon la classification économique dans le "Tableau d'équilibre général de la loi de finances gestion 2019" (<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>) Un fichier Excel joint au projet de loi présente l'ensemble des dépenses selon la classification économique (croisée avec la classification fonctionnelle) budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers cités à l'origine ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 3. Voir la catégorie B dans le Tableau d'Équilibre Général de la Loi de finances gestion 2019 à la place. Vous pouvez le trouver à la page 29 du texte principal du PLF (fichier "PLF-2019.pdf") sur le site Web suivant: <http://budgetbenin.bj/projet-de-loi-de-finances/>

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

GUIDELINES:

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

Answer:

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

Source:

1. Loi organique n°2013-14 du 27 septembre 2013 relative aux lois de finances en République du Bénin
https://www.finances.bj/uploads/tx_wdbiblio/lof_promulguee1_01.pdf

2. Manuel de statistiques des finances publiques du FMI
https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=2ahUKEwjyLyG8cfffAhUOVhoKHZHIDR0QFjAAegQIC&url=https%3A%2F%2Fwww.imf.org%2Fexternal%2Fpubs%2Fft%2Fgfs%2Fmanual%2Fpdf%2F2014companion%2FfrenchGFSM.pdf&usq=A0vVaw3d-oLnVESW_fzSDFQQB3_g

Comment:

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

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

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les classifications présentées dans le Tableau d'Équilibre Général de la Loi de finances cité à la question 4 sont conformes également à la loi organique no. 2013-14 du 27 septembre 2013, les sources de la directive communautaire no. 06/2009/CM/UEMOA, et le manuel de statistiques des finances publiques du FMI.

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique ;
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Il y a le tableau matriciel croisé sur les classifications administrative, économique et programmatique.

Les DPPD (Document de Programmation Pluriannuelle 2019-2021 des Dépenses) et PAP (Projet Annuel de Performance) utilisent la Classification

programmatische.

Par exemple, voir le point « 2.2.5. Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2019-2021 des Dépenses du Ministère de l'Énergie (Page 35).

Toutefois, il n'y a pas de dossier DPPD-PAP pour le Ministère du Cadre de Vie et du Développement Durable. En outre, parce qu'il n'y a pas d'information sur les programmes pour l'Assemblée nationale, la Cour constitutionnelle, la Cour Suprême, etc. dans le tableau matriciel croisé, la réponse "b" a été choisie.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Conformément aux dispositions de l'article 17 de la loi n°2013-14 du 27 septembre 2013, seuls les crédits des ministères sont structurés en programme budgétaires. Article 17 : Les crédits budgétaires non répartis en programmes sont répartis en dotations. Chaque dotation regroupe un ensemble de crédits globalisés destinés à couvrir des dépenses spécifiques auxquelles ne peuvent être directement associés des objectifs de politiques publiques ou des critères de performance. Font l'objet de dotations : - les crédits destinés aux pouvoirs publics pour chacune des institutions constitutionnelles ; - les crédits de la dotation de chaque institution constitutionnelle qui couvrent les dépenses de personnel, de biens et services, de transfert et d'investissement directement nécessaires à l'exercice de ses fonctions constitutionnelles ; - les crédits globaux pour des dépenses accidentelles et imprévisibles ; - les crédits destinés à couvrir les défauts de remboursement ou les appels en garantie intervenus sur les comptes d'avances, de prêts, d'avaux et de garanties ; - les charges financières de la dette de l'Etat.

Researcher Response

la réponse peut être améliorée à "a" compte tenu des arguments du réviseur du gouvernement

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 6. Comme indiqué dans le commentaire initial, le dossier « DPPD-PAP.zip » contient des informations sur les dépenses de programmes, mais pas pour toutes les unités administratives. La réponse « b » est donc maintenue.

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

GUIDELINES:

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

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

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique ;
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPBEP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

Comment:

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

2. Pour la classification économique : voir DPBEP 2019-2021, Tableau 12 : Équilibres prévisionnels sur la période 2019-2021 (en millions FCFA) (Page 38)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: Un tableau croisé joint au projet de budget présente les dépenses selon la classification économique et selon la classification fonctionnelle pour 2019, 2020 et 2021 (budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx) Les dépenses ne sont pas présentées selon la classification administrative pour 2020 et 2021

Government Reviewer

Opinion: Agree

Researcher Response

je n'ai pas de réponse alternative à celle du réviseur indépendant

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 7. Le tableau à la page 38 du DPBEP 2019-2021 n'est pas suffisamment détaillé pour permettre une classification économique, et à notre connaissance, aucune information sur ce sujet n'est disponible ailleurs. La réponse est mise à jour de "a" à "d."

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

Answer:

None of the above

Source:

DPBEP

DPPD

Comment:

DPBEP

DPPD

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 7/7b. Le tableau à la page 38 du DPBEP 2019-2021 n'est pas suffisamment détaillé pour permettre une classification économique, et à notre connaissance, aucune information sur ce sujet n'est disponible ailleurs. La réponse est mise à jour à "None of the above."

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

GUIDELINES:

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

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all

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

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

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

Answer:

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

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique ;
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

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

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

2. Voir DPPD 2019-2021. Par exemple, voir le point « 2.1.6. Répartition triennale des ressources et des emplois (en milliers de FCFA) » du Document de Programmation Pluriannuelle 2019-2021 des Dépenses du Ministère de l'Énergie (Page 21)

Toutefois, il n'y a pas de dossier DPPD-PAP pour le Ministère du Cadre de Vie et du Développement Durable. En outre, parce qu'il n'y a pas d'information sur les programmes pour l'Assemblée nationale, la Cour constitutionnelle, la Cour Suprême, etc. dans le tableau matriciel croisé, la réponse "b" a été choisie.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les documents de programmation pluriannuelle des dépenses (DPPD) présentent des estimations des dépenses pour 2019, 2020 et 2021 (budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Conformément aux dispositions de l'article 17 de la loi n°2013-14 du 27 septembre 2013, seuls les crédits des ministères sont structurés en programme budgétaires. Article 17 : Les crédits budgétaires non répartis en programmes sont répartis en dotations. Chaque dotation regroupe un ensemble de crédits globalisés destinés à couvrir des dépenses spécifiques auxquelles ne peuvent être directement associés des objectifs de politiques publiques ou des critères de performance. Font l'objet de dotations : - les crédits destinés aux pouvoirs publics pour chacune des institutions constitutionnelles ; - les crédits de la dotation de chaque institution constitutionnelle qui couvrent les dépenses de personnel, de biens et services, de transfert et d'investissement directement nécessaires à l'exercice de ses fonctions constitutionnelles ; - les crédits globaux pour des dépenses accidentelles et imprévisibles ; - les crédits destinés à couvrir les défauts de remboursement ou les appels en garantie intervenus sur les comptes d'avances, de prêts, d'avaux et de garanties ; - les charges financières de la dette de l'État.

Researcher Response

compte tenu des arguments des deux réviseurs, j'estime que la réponse est "a"

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 8. Bien qu'il existe des estimations pluriannuelles pour les programmes de la plupart des unités administratives dans le dossier "DPPD-PAP.zip", certaines entités telles que le Ministère du Cadre de Vie et du Développement Durable, la Cour Suprême et le Conseil Economique et Social sont absentes. Par conséquent, la réponse reste "b".

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

for the budget year?

GUIDELINES:

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

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

Answer:

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

Source:

1. Présentation détaillée des prévisions de recettes par régie

<http://budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip>

2. Rapport de présentation de la loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

3. Plan prévisionnel de trésorerie de l'Etat, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Plan-pr%C3%A9visionnel-de-tr%C3%A9sorierie-de-lEtat-gestion-2019.pdf>

4. Réalisations et projections de recettes détaillées des différentes administrations financières

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

Comment:

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

Par ailleurs, le Plan prévisionnel de trésorerie de l'Etat, gestion 2019 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (pages 10 à 14)

Voir également réalisations et projections de recettes détaillées des différentes administrations financières

Peer Reviewer

Opinion: Agree

Comments: Les différentes sources de revenus fiscaux sont détaillées, en particulier dans les documents "Direction générale des douanes et droits indirects - prévisions des recettes gestion 2019", "Direction générale des impôts - prévisions des recettes gestion 2019" et "Agence nationale du domaine et du foncier - prévisions des recettes gestion 2019", annexés au projet de budget (budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip)

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers « DGTCP » et « FNRB » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 9. Cependant, les sources restantes sont suffisantes pour prendre en charge une réponse « a », en particulier le fichier "RECAPITULATIF GENERAL.pdf" dans le dossier "Recettes-budgétaires-PLF-2019" (budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip).

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

GUIDELINES:

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

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

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

1. Réalisations et projections de recettes détaillées des différentes administrations financières
http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx
http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf
2. Présentation détaillée des prévisions de recettes par régie
<http://budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip>
3. Rapport de présentation de la loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>
4. Plan prévisionnel de trésorerie de l'Etat, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/Plan-pr%C3%A9visionnel-de-tr%C3%A9sorier-de-lEtat-gestion-2019.pdf>

Comment:

Oui, les sources individuelles de recettes non fiscales représentant toutes les recettes non fiscales sont présentées.

1. Voir les réalisations et projections de recettes détaillées des différentes administrations financières.
2. Voir aussi les prévisions détaillées de recettes budgétaires par régie (douanes, impôts et trésor) élaborées et publiées chaque année.
3. Par ailleurs, le Plan prévisionnel de trésorerie de l'Etat, gestion 2019 renseigne sur chacune des sources de recettes budgétaires pour l'année et propose une projection mensualisée de recouvrement (pages 10 à 14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers « DGTCP » et « FNRB » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 10. Les sources restantes sont suffisantes pour prendre en charge une réponse « b » ; les fichiers dans le dossier "Recettes-budgétaires-PLF-2019" (budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip) contiennent des informations sur les sources individuelles de revenus non fiscaux, mais la catégorie "Autres recettes non fiscales" compte pour plus de 3% du total. La réponse est mise à jour de "a" à "b."

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

GUIDELINES:

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

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

Answer:

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

Source:

1. Réalisations et projections de recettes détaillées des différentes administrations financières
http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx
http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf
2. DPBEP 2019-2021
<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>
3. Annexe DPBEP 2019-2021
http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

Comment:

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

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

2. Voir Tableau 11 : Principales hypothèses et synthèse des résultats du cadrage macroéconomique 2019-2021 du DPBEP 2019-2021 (Page 34)

3. Voir également annexe du DPBEP 2019-2021 (TOFE : Recettes et dépenses 2019-2021, Page 32)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers « DGTCP » et « FNRB » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 11. Toutefois, les pages citées dans le DPBEP et l'annexe au DPBEP (à la page 31 au lieu de 32) suffisent à justifier une réponse "a".

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

GUIDELINES:

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

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

Answer:

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

Source:

1. Réalisations et projections de recettes détaillées des différentes administrations financières

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

Comment:

Oui, des estimations pluriannuelles pour les différentes sources de revenus sont présentées pour des revenus.

Voir les réalisations et projections de recettes détaillées des différentes administrations financières et autres (Trésor, Impôts, FNRB, etc.)

Il semble qu'il n'y ait pas d'informations détaillées sur les recettes douanières pour 2020-2021.

Peer Reviewer

Opinion: Agree

Comments: Les recettes sont présentées par sources individuelles jusqu'en 2021 seulement pour la Direction générale des impôts et la Direction générale du Trésor et de la Comptabilité publique. Ces recettes représentent moins de deux tiers des recettes totales en 2019 (58,3%), 2020 et 2021 ((budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx , budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx).

Source des recettes totales en 2020 et 2021 : budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La réponse C proposée suppose que les estimations pluriannuelles pour des sources de revenus individuelles représentent moins des deux tiers des revenus. Or, les recettes fiscales intérieures, les recettes non fiscales et les recettes du Fonds National des Retraites du Bénin pour lesquelles les documents budgétaires présentent des projections détaillées pour une période pluriannuelle cumulent plus de 78% des recettes totales. La réponse appropriée est donc b. Oui, des estimations pluriannuelles pour des sources de revenus individuelles représentant au moins les

deux tiers des revenus, mais pas la totalité, sont présentées. CF: Réalisations et projections de recettes détaillées des différentes administrations financières http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

Researcher Response

compte tenu des arguments de réviseur du gouvernement nous pouvons retenir "b". Oui, des estimations pluriannuelles pour des sources de revenus individuelles représentant au moins les deux tiers des revenus, mais pas la totalité, sont présentées. la réponse

IBP Comment

Les fichiers cités à l'origine ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 12. A notre connaissance, aucune information sur ce sujet n'est disponible ailleurs. La réponse est mise à jour de "c" à "d."

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

1. Projet de loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

2. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

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

<http://budgetbenin.bj/wp-content/uploads/2018/10/Etat-de-lencours-et-des-%C3%A9ch%C3%A9ances-du-service-de-la-dette.pdf>

Comment:

Oui, les trois estimations relatives à l'emprunt et à la dette du gouvernement sont présentées :

1. Pour l'année 2019, le montant des nouveaux emprunts nets nécessaires est estimé à 665 641 millions de francs CFA. (Projet de loi de finances 2019, page 28, et Rapport de Présentation du PLF, page 6)

2. S'agissant de l'encours de la dette, il s'afficherait à 54,5% du PIB en 2019. (Annexe DPBEP, page 40; Le PIB projeté pour 2019 est à la pg. 33)

3. Quant aux intérêts de la dette publique, ils sont évalués à 153 900 millions de francs CFA en 2019. (Etat de l'encours et des échéances du service de la dette, pages 3-7),

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

The amount of net new borrowing required during the budget year

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

The interest payments on outstanding debt for the budget year

Source:

Toutes les informations suivantes sont produites dans les documents budgétaires

Le montant des nouveaux emprunts nets requis au cours de l'exercice budgétaire

Le fardeau de la dette totale du gouvernement central à la fin de l'exercice

Le paiement des intérêts sur la dette en souffrance pour l'exercice budgétaire

Comment:

Toutes les informations suivantes sont produites dans les documents budgétaires

Le montant des nouveaux emprunts nets requis au cours de l'exercice budgétaire

Le fardeau de la dette totale du gouvernement central à la fin de l'exercice

Le paiement des intérêts sur la dette en souffrance pour l'exercice budgétaire

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of

government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

1. Stratégie d'endettement de l'Etat 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

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

<http://budgetbenin.bj/wp-content/uploads/2018/10/Etat-de-lencours-et-des-%C3%A9ch%C3%A9ances-du-service-de-la-dette.pdf>

3. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEPEP_2019-2021.pdf

www.caabenin.org

Comment:

Oui, des informations allant au-delà des éléments essentiels sont présentées pour la composition de l'encours total de la dette.

1. Voir le point B. PLAFOND D'ENDETTEMENT PUBLIC de la stratégie d'endettement de l'Etat 2019, tableaux 2, 3 et 4. (Pages 14 à 16)

2. Voir également

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

3. Voir aussi la section « CRITÈRES DE PREMIER RANG » du Tableau intitulé Indicateurs de l'annexe du DPBEP 2019-2021 (Page 40)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to composition of total debt outstanding is not presented.

Comments: L'annexe Stratégie d'endettement de l'Etat joint au projet de budget (<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>) présente la composition de la dette à fin décembre 2018, mais pas à fin décembre 2019 (l'année budgétaire en question)

Government Reviewer

Opinion: Agree

Researcher Response

a- Oui, des informations allant au-delà des éléments essentiels sont présentées pour la composition de l'encours total de la dette. les commentaires précédents sont justes

IBP Comment

Le commentaire de l'examinateur pair est bien noté. Les tableaux 2, 3 et 4 de la Stratégie d'Endettement de l'Etat présentent les taux d'intérêt et une ventilation locale / extérieure uniquement pour les nouveaux emprunts en 2019, plutôt que l'encours total de la dette. En outre, la section « CRITÈRES DE PREMIER RANG » de l'annexe du DPBEP combine la dette intérieure et extérieure en un seul indicateur. Cependant, L'Etat de l'encours et de l'échéancier de la dette publique bien contient un calendrier prévisionnel de remboursements de la dette intérieure. La réponse est donc révisée de "a" à "c."

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

Answer:

Maturity profile of the debt

Information beyond the core elements (please specify)

Source:

1. Stratégie d'endettement de l'Etat 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

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

<http://budgetbenin.bj/wp-content/uploads/2018/10/Etat-de-lencours-et-des-%C3%A9ch%C3%A9ances-du-service-de-la-dette.pdf>

3. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf
www.caabenin.org

Comment:

Oui, des informations allant au-delà des éléments essentiels sont présentées pour la composition de l'encours total de la dette.

1. Voir le point B. PLAFOND D'ENDETTEMENT PUBLIC de la stratégie d'endettement de l'Etat 2019, tableaux 2, 3 et 4. (Pages 14 à 16)

2. Voir également

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

3. Voir aussi la section « CRITÈRES DE PREMIER RANG » du Tableau intitulé Indicateurs de l'annexe du DPBEP 2019-2021 (Page 40)

Pour un exemple d'information au-delà des éléments essentiels, voir "Figure 4: Indicateurs d'endettement extérieur dans le cadre de divers scénarios (2018-2038)" à la page 17 de la stratégie d'endettement de l'Etat 2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez consulter le commentaire IBP pour la question 14. Les options "Interest rates on the debt" et "Whether the debt is domestic or external" ont été désélectionnées.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1. DPBEP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

2. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

Comment:

Oui, des informations allant au-delà des éléments essentiels sont présentées pour les prévisions macroéconomiques.

L'annexe du DPBEP 2019-2021 renseigne de la page 39 à 40 sur toutes les informations liées aux perspectives économiques sur les trois prochaines années avec les estimations des indicateurs macro-économiques.

Ces informations sont également reprises dans le tableau N°11 intitulé principale hypothèses et synthèses des résultats du cadrage macroéconomique 2019-2021, page 34 du DPBEP.

Peer Reviewer

Opinion: Agree

Comments: Le Tableau 11 du Document de programmation budgétaire et économique pluriannuel (DPBEP) 2019-2021 joint au projet de budget (page 34 du document et 40 du pdf) présente les principales hypothèses, dont le taux de croissance réel (au prix de 2007), le taux d'intérêt et d'autres informations (taux de change, cours des matières premières). L'annexe du DPBEP (Annexe 2 cahier statistique) présente le PIB nominal (page 34) et le taux d'inflation (page 41)

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire de l'examineur pair est bien-noté.

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Niveau nominal du PIB

Taux d'inflation

Croissance du PIB réel

Taux d'intérêt

Informations au-delà des éléments essentiels

Comment:

Niveau nominal du PIB

Taux d'inflation

Croissance du PIB réel

Taux d'intérêt

Informations au-delà des éléments essentiels

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

DPBEP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

Comment:

Oui, les informations sont présentées, mais elles excluent certains éléments fondamentaux.

Voir le point III. INCERTITUDES du DPBEP 2019-2021 (Pages 34-36)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Comments: Le document de programmation budgétaire et économique pluriannuel (DPBEP) 2019-2021 joint au projet de budget présente les incertitudes sur les hypothèses, mais n'analyse pas l'impact sur le budget (<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: L'impact des différentes hypothèses macroéconomiques sont présentées dans le Document de Programmation Budgétaire et Economique Pluriannuelle. Voir à la page 34, les scénarii issus de plusieurs hypothèses. La réponse appropriée est b. Oui, les informations de base sont présentées pour montrer l'impact sur le budget de différentes hypothèses macroéconomiques.

Researcher Response

b. Oui, les informations de base sont présentées pour montrer l'impact sur le budget de différentes hypothèses macroéconomiques.

IBP Comment

L'examineur pair a raison de dire qu'aucun impact sur le budget n'est décrit dans la section «Incertitudes», aux pages 34 à 36 du DPBEP. La réponse est mise à jour de "c" à "d."

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the

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

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

Answer:

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

Source:

Non, les informations montrant comment les nouvelles propositions de politiques affectent les dépenses ne sont pas présentées.

Comment:

Non, les informations montrant comment les nouvelles propositions de politiques affectent les dépenses ne sont pas présentées.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport de présentation joint au projet de budget présente les nouvelles principales propositions politiques, mais l'impact sur les dépenses n'est généralement pas chiffré (<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>).

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Dans les documents de programmation pluriannuelle des dépenses (DPPD), les implications financières des nouvelles politiques publiques sont évaluées. Ces informations sont cernées et retracées dans le tableau de répartition triennale des dépenses et des emplois dans les colonnes réservées aux mesures nouvelles. Cf. à titre d'illustration, le tableau 2.1.6. Répartition triennale des dépenses et des emplois (en milliers de FCFA) du DPPD 2019-2021 du ministère de l'eau et des mines (MEM) à la page 26 à <http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>. La réponse appropriée est :une. Oui, des estimations montrant l'impact de toutes les nouvelles propositions de politique sur les dépenses sont présentées, accompagnées d'une discussion narrative.

IBP Comment

Les commentaires des examinateurs externes sont bien reçus. Effectivement, le rapport de présentation contient une brève discussion des dépenses associées au "paiement intégral des rappels découlant de la revalorisation au titre des années 2011 et 2012" à la page 14. Cependant, les tableaux "Répartition triennale des dépenses et des emplois" cités par l'examineur du gouvernement concernent les nouvelles dépenses en personnel et en biens destinés aux programmes, sans sembler indiquer si les programmes eux-mêmes sont nouveaux. La réponse est donc mise à jour de "d" à "c."

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

GUIDELINES:

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

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

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

nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

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

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

Answer:

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

Source:

1. Rapport de présentation de la loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

2. Rapport Economique et Financier

<http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-Economique-et-Financier-LF-2019.pdf>

3. Décret N°2018-447 du 1er octobre 2018 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/DECRET-2018.pdf>

Comment:

Oui, des estimations montrant l'impact de toutes les nouvelles propositions de politique sur les revenus sont présentées, ainsi qu'une discussion narrative.

1. Dans le rapport de présentation de la loi de finances, gestion 2019 (page 18), l'effet sur les recettes budgétaires des nouvelles politiques fiscales ainsi que leur impact sur le budget sont appréciés et évalués.

2. Par ailleurs, une discussion narrative sur chacune des mesures fiscales est produite et intégrée dans le rapport Economique et Financier (pages 43 à 68). Cf. aussi les pages 3-24 du décret N°2018-447 du 1er octobre 2018 portant transmission à l'Assemblée Nationale du projet de loi de finances pour la gestion 2019.

Il semble que les nouvelles politiques n'ont pas toutes une incidence énumérée sur les recettes. Par exemple, les politiques proposées "II-2" et "II-3", aux pages 48 à 50 du Rapport Economique et Financier, ne figurent pas dans le tableau à la page 18 du Rapport de présentation. Par conséquent, la réponse "c" a été choisie.

Peer Reviewer

Opinion: Agree

Comments: Le rapport de présentation joint au projet de budget analyse l'impact de certaines mesures du projet de loi de finances sur les recettes, mais pas de toutes les mesures (page 18, <http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>). Le rapport économique et financier présente les nouvelles mesures concernant les recettes, mais pas leur impact sur les recettes (pages 48 à 68, budgetbenin.bj/wp-content/uploads/2018/10/Rapport-Economique-et-Financier-LF-2019.pdf)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. Projet de loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

3. Tomes classiques

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-I.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-V-1.zip>

Comment:

Oui, les estimations de dépenses pour BY-1 sont présentées par les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

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

2. Dans le Projet de loi de finances, gestion 2019 un tableau récapitulatif des prévisions budgétaires de dépenses par unité administrative et par nature économique est produit (page 34)

3. Au niveau des tomes classiques, les budgets des ministères et institutions sont présentés de façon détaillée selon la nomenclature budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 19. Les cinq dossiers "TOME" et le texte principal du fichier PLF (page 34 de "PLF-2019.pdf") contiennent ensemble des classifications administratives et économiques pour BY-1. La réponse est mise à jour de "a" à "b."

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

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Oui, les programmes qui représentent toutes les dépenses sont présentés pour BY-1.

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

2. Pour l'exercice budgétaire 2019, l'ensemble des vingt-deux ministères ont produit les Documents de Programmation Pluriannuelle des Dépenses sur la période 2019-2021 (à la page 26 du DPPD du Ministère de l'Energie, la section 2.2.5 présente les crédits de l'année 2018 par programme

Peer Reviewer

Opinion: Agree

Comments: un tableau consolidé "Coût des actions par programme" ou "Tableau budgétaire par programme", à défaut dans les Projets annuels de performance (Tableaux Echéanciers des crédits de paiements) pour MESR et MISP (Ventilation des dépenses par action et par nature)

budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 20. Le dossier « DPPD-PAP.zip » contient des informations sur les dépenses de programmes, mais pas pour toutes les unités administratives- des entités telles que le Ministère du Cadre de Vie et du Développement Durable, la Cour Suprême et le Conseil Economique et Social sont absentes. La réponse est donc mise à jour de "a" à "b."

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

1. Tomes classiques

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-I.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip>

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-V-1.zip>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Non, les estimations de dépenses pour BY-1 n'ont pas été mises à jour par rapport aux niveaux adoptés à l'origine.

1. Tomes classiques pour le projet de budget 2019

2. DPPD

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Les données historiques présentées dans les documents budgétaires sont des données d'exécution. Autrement dit, il s'agit de données réelles tirées du projet de loi de règlement ou de la loi de règlement. Les données d'exécution n'étant pas disponibles au moment de la construction du budget de l'année n+1, les documents budgétaires ne peuvent présenter de données d'exécution que pour compter de n-2. Pour le budget 2019 par exemple, les Documents de Programmation Pluriannuelle des Dépenses présentent les données d'exécution des années 2015, 2016 et 2017. CF.

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>, DPPD MAEP, 2019-2021, page 10, tableau 1. 3- Traduction budgétaire de la

stratégie ministérielle La réponse appropriée est donc c. Non applicable / autre (veuillez commenter) et non b. Non, les estimations de dépenses pour BY-1 n'ont pas été mises à jour par rapport aux niveaux adoptés à l'origine.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien accueilli. Cependant, comme les estimations de dépenses mises à jour pour l'exercice 2018 ne sont pas présentées, la réponse actuelle est conservée. Selon les lignes directrices pour la question 21, "Les mises à jour peuvent refléter l'expérience réelle à ce jour ; [ou] des estimations révisées dues à des transferts de fonds par l'exécutif, comme le permet la loi ; l'adoption de budgets complémentaires et la révision des hypothèses concernant la situation macroéconomique, la charge de travail, et d'autres facteurs pertinents pour le reste de l'année."

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

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Oui, les estimations de dépenses pour BY-2 et les années précédentes sont présentées par les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

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

2. Voir également les DPPD 2019-2021

Par exemple, voir le point « 2.2.5. Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2019-2021 des Dépenses du Ministère de l'Energie (Page 26)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Comments: Un fichier Excel joint au projet de budget présente les dépenses selon la classification fonctionnelle et la classification économique en 2016 et 2017 (n-3 et n-2) (budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx). Les estimations de dépenses avant 2018 ne sont pas présentées selon la classification administrative

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 22. Le dossier « DPPD-PAP.zip » contient les dépenses selon les classifications administratives et économiques (voir le tableau "Traduction budgétaire" dans le fichier DPPD de chaque ministère). Cependant, une classification fonctionnelle n'est pas présentée. La réponse est donc mise à jour de "a" à "b."

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the

budget year in the Executive Budget Proposal:

Answer:
Administrative classification
Economic classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Les données sont également disponibles suivant la classification programmatique.

IBP Comment
Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 22/22b. Le dossier « DPPD-PAP.zip » contient les dépenses selon les classifications administratives et économiques (voir le tableau "Traduction budgétaire" dans le fichier DPPD de chaque ministère), mais pas fonctionnelles. La réponse "Functional classification" est donc désélectionnée.

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

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Source:
1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021
<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:
Oui, les programmes prenant en compte toutes les dépenses sont présentés pour les années 2 et précédentes.
1- Voir le tableau matriciel croisé sur les classifications administrative, économique et programmatique.
2- Voir aussi les DPPD 2019-2021

Peer Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 23. Le dossier « DPPD-PAP.zip » contient des informations sur les dépenses de programmes, mais pas pour toutes les unités administratives- des entités telles que le Ministère du Cadre de Vie et du Développement Durable, la Cour Suprême et le Conseil Economique et Social sont absentes. La réponse est donc mise à jour de "a" à "b."

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

1. Tableau matriciel croisé sur les classifications administrative, économique et programmatique
<http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx>

2. DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

L'année la plus récente présentée pour laquelle toutes les dépenses reflètent les résultats réels est 2017.

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

- Voir les DPPD 2019-2021 et PAP de tous les ministères

Par exemple, voir le point « 2.2.5. Répartition triennale des dépenses » du Document de Programmation Pluriannuelle 2019-2021 des Dépenses du Ministère de l'Energie (Page 26)

Peer Reviewer

Opinion: Agree

Comments: Le Document de Programmation Budgétaire et Economique Pluriannuel (DPBEP 2019-2021) joint au projet de budget présente les dépenses réelles en 2017, dans le Tableau 3 Synthèse du Tableau des opérations financières, page 14 du document et 20 du pdf, et dans le tableau 4 Tableau d'équilibre général page suivante (<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>)

Government Reviewer

Opinion: Agree

IBP Comment

Comme le tableau matriciel cité à l'origine a été mis en ligne après l'approbation du budget 2019, il ne peut pas être utilisé pour évaluer la question 24. Toutefois, comme l'a noté l'examineur pair, les informations nécessaires à une réponse "a" sont également présentées aux pages 14 et 15 du Document de Programmation Budgétaire et Economique Pluriannuel (<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

1. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

2. Prévisions des recettes budgétaires

<http://budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip>

3. Rapport de présentation du projet de loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Comment:

- Dans l'annexe du DPBEP 2019-2021, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2011 à 2021 (page 31)

- Par ailleurs, la présentation détaillée des prévisions par régie compare les prévisions de recette de l'année 2019 à celle de l'année 2018.

- La page 6 du Rapport de présentation du projet de loi de finances compare également les recettes fiscales et non fiscales de l'exercice budgétaire 2019 à 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans le commentaire, il est écrit DPBEP 2019-2021. Il s'agit plutôt de DPBEP 2019-2021

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

1. Prévisions des recettes budgétaires

<http://budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip> (par exemple, le fichier "RECAPITULATIF GENERAL.pdf"

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

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

Comment:

Les recettes pour les différentes régies que sont : DGI (Impôts), DGDDI (Douane), FNRB (Retraite), DGTCP (Trésor) et ANDF (Foncier) pour le budget 2019 présentent les estimations de 2018 en détails comme référence.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers « DGTCP » et « FNRB » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 26. Toutefois, les informations contenues dans le dossier "recettes budgétaires", telles que citées dans la réponse initiale, sont suffisantes pour appuyer une réponse "a".

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

Comment:

Dans l'annexe du DPBEP 2019-2021, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2011 à 2021 (page 31)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport de présentation présente les recettes réalisées au 30 juin 2018 mais les prévisions 2018 ne sont pas actualisés par rapport aux niveaux approuvés par la loi de finances 2018, Annexe 1-a page 25 (<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>)

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire de l'examinateur pair est bien reçu. Comme il n'est pas possible de déterminer si les chiffres du tableau TOFE à la page 31 de l'annexe DPBEP ont été mis à jour pour refléter les recettes réels, la réponse passe de "a" à "b".

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

1. Annexe DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf

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

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

Comment:

Oui, les estimations de recettes pour BY-2 et les années précédentes sont présentées par catégorie.

1. Dans l'annexe du DPBEP 2019-2021, le tableau intitulé TOFE : recettes et dépenses présente les recettes fiscales et non fiscales sur la période 2011 à 2021 (page 31)

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

Voir aussi page 25 (annexe 1-a) du rapport de présentation

Peer Reviewer

Opinion: Agree

Comments: Le rapport de présentation présente les estimations de recettes en 2017 par catégorie, Annexe 1-a page 25 (<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>)

Government Reviewer

Opinion: Agree

IBP Comment

Les fichiers « DGTCP » et « FNRB » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 28. Toutefois, comme indiqué, les informations nécessaires figurent à la page 31 de l'annexe DPBEP, ainsi qu'à la page 25 du rapport de présentation.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

Source:

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

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

Comment:

Oui, les sources de recettes individuelles pour la comptabilisation des recettes sont présentées pour BY-2 et les années précédentes.

Cependant, il semble qu'il n'y ait pas d'informations détaillées sur les recettes douanières pour 2017 et les années précédentes.

Peer Reviewer

Opinion: Agree

Comments: Les recettes sont présentées par sources individuelles en 2016 et 2017 seulement pour la Direction générale des impôts (DGI) et la Direction générale du Trésor et de la Comptabilité publique (et 2015 pour la DGI seule). Ces recettes représentent moins de deux tiers des recettes totales en 2016 et 2017 (60,4%) (budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx, (budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx)). Source des recettes totales : budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEF_2019-2021.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Comments: La réponse c. proposée suppose que les sources de revenus individuelles représentant moins des deux tiers de tous les revenus sont présentées pour les années précédentes. Or, les recettes fiscales intérieures, les recettes non fiscales et les recettes du Fonds National des Retraites du Bénin pour lesquelles les documents budgétaires présentent des projections détaillées pour les années précédentes cumulent plus de 78% des revenus totaux. La réponse qui convient est b. Oui, les sources de revenus individuelles représentant au moins les deux tiers des revenus, mais pas la totalité, sont présentées pour les années précédentes et les années précédentes. Cf <http://budgetbenin.bj/wp-content/uploads/2018/10/Recettes-budg%C3%A9taires-PLF-2019.zip> pour apprécier le poids des recettes douanières dans les recettes totales

IBP Comment

Les fichiers « DGTCP », « FNRB » et « DGI » ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 29. Toutefois, les informations sont présentées à la page 25 du rapport de présentation, même si elles ne sont ni très détaillées ni ventilées. La réponse actuelle de "c" est maintenue.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Réalisations et projections de recettes détaillées des différentes administrations financières sur la période 2016-2021

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf

http://budgetbenin.bj/wp-content/uploads/2018/10/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGI-2015-2021.xlsx

Comment:

L'année la plus récente présentée pour laquelle des recettes reflètent les résultats réels est 2017- voir les réalisations et projections de recettes détaillées des différentes administrations financières sur la période 2016-2021.

Cependant, il semble qu'il n'y ait pas d'informations détaillées sur les recettes douanières réelles pour 2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le Document de programmation budgétaire et économique pluriannuel (DPBEP 2019-2021) joint au projet de budget présente les recettes réelles en 2017, dans le Tableau 3 Synthèse du Tableau des opérations financières, page 14 du document et 20 du pdf, et dans le Tableau 4 Tableau d'équilibre général page suivante (<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La réponse appropriée est une. Deux ans avant l'exercice budgétaire (BY-2). Cf. http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_DGTCP-2016-2021.xlsx

IBP Comment

Les fichiers cités à l'origine ayant été mis en ligne après l'approbation du budget 2019, ils ne peuvent pas être utilisés pour évaluer la question 30.

Toutefois, comme l'a noté l'examinateur pair, les informations nécessaires à une réponse "a" sont également présentées aux pages 14 et 15 du Document de Programmation Budgétaire et Economique Pluriannuel (<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>). La réponse est mise à jour de "d" à "a."

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

1. Stratégie d'endettement de l'Etat 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

2. Etat de l'encours et de l'échéancier du service de la dette de l'Etat

<http://budgetbenin.bj/wp-content/uploads/2018/10/Etat-de-lencours-et-des-%C3%A9ch%C3%A9ances-du-service-de-la-dette.pdf>

3. Rapport de Présentation de la Loi de Finances pour la Gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Comment:

1. La page 6 de la stratégie d'endettement de l'Etat pour le projet de budget 2019 présente dans le tableau 1 les indicateurs de coûts et risques de la dette publique. Ce tableau renseigne sur les éléments essentiels de la dette extérieure et intérieure de l'Etat au 31 décembre 2017 et au 31 décembre 2018. Une discussion narrative sur les informations liées à l'encours de la dette publique à fin décembre 2018 est faite aux pages 7 et 8.

2. On peut également consulter la section II-projection de l'encours de la dette publique au 31 décembre 2018 de l'état de l'encours et de l'échéancier de la dette publique (pages 2 et 3).

3. Quant aux montants des nouveaux emprunts, consulter la page 3 du document précédent, autant que la page 6 du Rapport de Présentation (sous le titre "Opérations de trésorerie")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment

arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

Stratégie d'endettement de l'Etat 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

Comment:

L'année la plus récente présentée pour laquelle les chiffres de la dette reflètent les résultats réels est 2017

Voir la stratégie d'endettement de l'Etat (page 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Source:

Rapport de Présentation de la Loi de Finances pour la Gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Comment:

Voir la table à la page 6, et le Tableau d'équilibre à la page 27

Peer Reviewer

Opinion: Agree

Comments: Le Fonds national de retraite du Bénin (FNRB) est intégré en budget annexe et fait l'objet d'un document joint au projet de budget (http://budgetbenin.bj/wp-content/uploads/2018/12/R%C3%A9alisations-et-projections_recettes-d%C3%A9tail%C3%A9es_FNRB-2016-2021.pdf). Chacun des comptes spéciaux du Trésor fait l'objet d'une justification et d'une estimation des recettes et dépenses, dans une annexe au projet de budget (<http://budgetbenin.bj/wp-content/uploads/2018/10/COMPTE-SPECIAUX-DU-TRESOR.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Comments: Il n'y a pas de ressources et de dépenses non retracées dans la documentation budgétaire au Bénin. Selon les dispositions de la loi organique relatives aux lois de finances, le budget de l'Etat intègre des ressources et les dépenses du Gouvernement, des budgets annexes et des comptes d'affectations spéciales. Le Tableau d'équilibre est structuré suivant ces dispositions légales (I- Budget général, II- Budgets annexes et III- Compte d'Affectation Spéciale). Cf: <http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf> . Mais dans le cadre de l'élargissement du champ du tableau des opérations financières de l'Etat (TOFE), les informations concernant certaines institutions publiques dotées de personnalité juridique et de l'autonomie financière à savoir la Caisse nationale de sécurité sociale, les établissements publics ainsi que les collectivités locales sont insérées dans le DPBEP. Cf <http://budgetbenin.bj/wp-content/uploads/2019/01/DPBEP-2019-2021.pdf> II. SITUATION FINANCIERE DES ENTREPRISES PUBLIQUES SUR LA PERIODE 2019-2021, p. 39; III. PERSPECTIVES DES FINANCES LOCALES SUR LA PERIODE 2019-2021, p. 40; IV. PERSPECTIVES EN MATIERE DE SECURITE SOCIALE SUR LA PERIODE 2019-2021 , p.41.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Étant donné que le fichier "COMPTE-SPECIAUX-DU-TRESOR.pdf" cité par l'examineur pair contient des éléments essentiels pour les comptes d'affectation spéciale, la réponse a été modifiée de "c" à "b".

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

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

Rapport de présentation du projet de loi de finances, gestion 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Comment:

Oui, les finances du gouvernement central sont présentées sur une base consolidée.

Toutes les recettes et les dépenses répondent au principe d'unité de caisse : rapport de présentation du PLF 2019 (pages 5, 6 et 27)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Rapport de présentation du projet de loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Comment:

Le Rapport de présentation du projet de loi de finances 2019 présente les informations sur les dépenses de transferts (voir page 27, tableau d'équilibre de la loi de finances pour la gestion 2019)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: Dans le contexte du Bénin, les transferts intergouvernementaux sont ceux qui partent du gouvernement central vers les collectivités locales. Au regard de l'importance des relations financières entre l'Etat (gouvernement central et les collectivités locale), un document annexe intitulé "Note analytique sur les finances locales" est produit et introduit chaque année dans la documentation budgétaire. C'est un document analytique qui fait le retour sur l'exécution des transferts sur des années antérieures et présente avec indication des points d'application, les prévisions pour l'année budgétaire de référence. Cf. <http://budgetbenin.bj/wp-content/uploads/2018/10/Note-Analytique-Finances-Locales.pdf> La réponse appropriée est donc une. Oui, des estimations de tous les transferts intergouvernementaux sont présentées, accompagnées d'une discussion narrative.

Researcher Response

a. Oui, des estimations de tous les transferts intergouvernementaux sont présentées, accompagnées d'une discussion narrative.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien accueilli. Sur la base du contenu de la Note analytique sur les finances locales, la réponse est mise à jour de "c" à "a".

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

GUIDELINES:

Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK’s 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa’s 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A “c” applies if only one type of alternative display of expenditure is presented. Answer “d” applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Non, les affichages alternatifs des dépenses ne sont pas présentés pour illustrer l’impact financier des politiques sur différents groupes de citoyens.

Comment:

Non, les affichages alternatifs des dépenses ne sont pas présentés pour illustrer l’impact financier des politiques sur différents groupes de citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive’s Budget Proposal:

Answer:

None of the above

Source:

Non, les affichages alternatifs des dépenses ne sont pas présentés pour illustrer l’impact financier des politiques sur différents groupes de citoyens.

Comment:

Non, les affichages alternatifs des dépenses ne sont pas présentés pour illustrer l’impact financier des politiques sur différents groupes de citoyens.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

Non, les estimations des transferts aux sociétés publiques ne sont pas présentées.

Comment:

Non, les estimations des transferts aux sociétés publiques ne sont pas présentées.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Comments: Les transferts aux entités publiques dotées de la personnalité juridiques, en l'occurrence les offices publics, sont estimés et présentés dans la documentation budgétaire. A l'instar des transferts en direction des collectivités locales, une Note d'analyse est envisagée pour fournir plus de détails sur les transferts aux sociétés, entreprises et établissements publics. Cf. B.2. Les autres dépenses courantes, page 12, troisième paragraphe du Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) 2019-2021, sur le lien: <http://budgetbenin.bj/wp-content/uploads/2019/01/DPBEP-2019-2021.pdf>

Researcher Response

a. Oui, des estimations de tous les transferts aux sociétés publiques sont présentées, accompagnées d'une discussion narrative. à la page 39 à 40 du DPBEP au point: II. SITUATION FINANCIERE DES ENTREPRISES PUBLIQUES SUR LA PERIODE 2019-2021 Des estimations et des commentaires ont été faits concernant les transferts aux entreprises publiques

IBP Comment

Le paragraphe cité par l'examineur du gouvernement traite les dépenses de transferts globaux, et uniquement pour l'exercice budgétaire 2017. De plus, les pages 39 à 40 citées par le chercheur ne traitent pas des transferts à des sociétés publiques. La réponse actuelle de "d" est maintenue.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*

- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Non, les informations relatives aux activités quasi fiscales ne sont pas présentées.

Comment:

Non, les informations relatives aux activités quasi fiscales ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Les transferts aux offices pour la production de bien et services non marchands prennent par le budget de l'Etat. Ces transferts transitent par les budgets des ministères de tutelle pour la destination finale qu'est le budget des établissements publics. C'est le cas par exemple du LABORATOIRES DE CONTRÔLE DES NORMES POUR L'EXPLOITATION DES PRODUITS HALIEUTIQUES (LCSSA) du Ministère de l'Agriculture, de l'Elevage et de la Pêche. CF. <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-III.zip> 39 MAEP page 12, La réponse appropriées est e. Non applicable / autre (veuillez commenter).

Researcher Response

Toutes les informations budgétaires sont présentées dans le budget de l'Etat. La notion d'informations quasi fiscales n'est pas très claire à mon niveau et il y a une confusion dans les réponses des 2 réviseurs. pour ne pas biaiser la réponse je préfère la réponse e. Non applicable / autre (veuillez commenter).

IBP Comment

Les commentaires du chercheur et de l'examineur du gouvernement sont bien reçus. Pour maintenir la cohérence entre les pays de l'enquête, la réponse existante de "d" est conservée.

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core

components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

d. No, information related to financial assets is not presented.

Source:

. Non, les informations relatives aux actifs financiers ne sont pas présentées.

Comment:

. Non, les informations relatives aux actifs financiers ne sont pas présentées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

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

Source:

Non, les informations relatives aux actifs non financiers ne sont pas présentées.

Comment:

Non, les informations relatives aux actifs non financiers ne sont pas présentées.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

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

Source:

Projet de loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

Comment:

A la page 30 du projet de loi de finances, les instances de paiement (arriérés de dépenses) sont présentées et évalués à 10 milliards de FCFA en 2019 tout comme en 2018, mais il n'y a pas de discussion narrative.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: Le rapport de présentation mentionne le paiement des arriérés de paiements découlant de la revalorisation des retraités de l'Etat en 2011 et 2012 et découlant des glissements de catégorie pour les fonctionnaires en activité. Par ailleurs, d'après le rapport de la 3ème revue du FMI de décembre 2018, un audit a lieu au premier trimestre 2019 pour évaluer le montant des arriérés de paiements du aux entreprises (<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>)

Government Reviewer
Opinion: Agree

IBP Comment

La ligne "Variation instances de paiement" à la page 30 citée par le chercheur décrit les modifications d'arriérés, plutôt que le stock global d'arriérés. En tant que tel, il ne peut pas être évalué pour cette question. Cependant, les informations fournies par l'examineur pair sont bien notées. La réponse est mise à jour de "b" à "c."

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

Stratégie d'endettement de l'Etat (2017-2019)

<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

Comment:

Oui, les informations de base sont présentées pour tous les passifs éventuels.

Voir la stratégie d'endettement de l'Etat (2017-2019)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to contingent liabilities is not presented.

Comments: Aucune information sur les passifs contingents n'est présentée dans le projet de budget

Government Reviewer

Opinion: Agree

Researcher Response

c. Oui, les informations sont présentées, mais elles excluent certains éléments essentiels ou certains passifs éventuels. <http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf> Page 14 - B. PLAFOND D'ENDETTEMENT PUBLIC paragraphe 2: Le plafond d'endettement extérieur, c'est-à-dire le montant total des nouveaux engagements de l'Etat auprès des bailleurs de fonds extérieurs s'établirait à 620 milliards de FCFA, soit 9,8% du PIB. Il se décompose ainsi qu'il suit : Page 16: X. PERSPECTIVES DE VIABILITÉ DE LA DETTE PUBLIQUE Le ratio du service de la dette extérieure publique rapportée aux recettes, indicateur le plus pertinent, atteindrait son pic en 2026 à 20,0% qui correspond à son seuil. Le niveau de cet indicateur est une situation ponctuelle qui se justifie par le remboursement du titre souverain de 7 ans retenu dans la stratégie d'endettement de 2019. Des mesures seront prises par le Gouvernement pour réduire le service de la dette extérieure et accroître le recouvrement des recettes afin de réduire le niveau de cet indicateur.

IBP Comment

Les pages citées par le chercheur font référence à la dette extérieure et au service de la dette plutôt qu'à des prêts garantis ou à des engagements d'assurance. IBP est d'accord avec le commentaire de l'examineur pair, et la réponse est mise à jour de "c" à "d."

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

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

Source:

Stratégie d'endettement de l'Etat
<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>

Comment:

Voir le point intitulé X. PERSPECTIVES DE VIABILITÉ DE LA DETTE PUBLIQUE de la stratégie d'endettement de l'Etat (Pages 16-18)

Peer Reviewer

Opinion: Agree

Comments: Dans l'analyse de viabilité de la dette, la stratégie d'endettement de l'Etat présente des estimations des passifs futurs sur une période de 20 ans et le risque de surdettement mis en évidence par ces prévisions est présentée, mais les hypothèses macroéconomiques utilisées pour ces projections ne sont pas clairement présentées. Les différents risques budgétaires (sécurité sociale, entreprises publics subventionnés, partenariat public-privé, système financier, ...) ne sont pas présentés et analysés (<http://budgetbenin.bj/wp-content/uploads/2018/10/Strat%C3%A9gie-dendettement-de-lEtat-2019.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: Au regard des éléments référencés dans le document de stratégie d'endettement de l'Etat, la réponse appropriée est b. Oui, les informations essentielles sont présentées pour évaluer le passif futur du gouvernement et la viabilité de ses finances à long terme. En appui aux éléments identifiés, on peut citer les informations de la Figure 5: Indicateurs d'endettement public dans le cadre de divers scénarios (2018-2038), à la page 18 du document de stratégie d'endettement de l'Etat pour le budget de l'Etat, gestion 2019.

IBP Comment

Comme l'examinateur pair note également, il n'existe pas de discussion détaillée sur chacun des scénarios projetés sous le point X dans la stratégie

d'endettement de l'Etat. La réponse "c" est maintenue.

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

1. Projet de loi de finances 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

2. Budget détaillé du Ministère des Infrastructures et des Transports

<http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-IV.zip>

Comment:

A la page 29 du projet de loi de finances, le tableau d'équilibre général présente les dons budgétaires et les dons projets qui sont évalués à 81,222 milliards de FCFA en 2019 contre 81,500 milliards de FCFA ;

Dans les budgets détaillés des ministères, notamment au niveau de la colonne crédits de paiement pour les projets d'investissements, les montants des dons par sources de financements sont présentés (17-25) ;

Ces informations sont également disponibles dans le Programme d'investissement public, gestion 2019

Il semble n'y avoir aucune discussion narrative, donc la réponse "b" a été choisie.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Comments: Le projet de budget estime les dons budgétaires et dons projets dans le "Tableau d'équilibre général de la loi de finances gestion 2019" (<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>). Toutefois de nombreuses dépenses sur dons projets ne sont pas retracées dans le projet de budget

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Rapport d'Evaluation des Dépenses Fiscales

<http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-sur-les-D%C3%A9penses-Fiscales.pdf>

Comment:

Le rapport contient uniquement des informations jusqu'à la fin de l'exercice 2017, sans donner de détails pour l'exercice 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport sur les dépenses fiscales évalue les pertes de recettes pour environ 43% des 313 mesures de dépenses fiscales recensées, mais seulement pour l'année 2017. Le même document décompose les dépenses fiscales par type de bénéficiaire. Le fondement stratégique de chaque dépense fiscale n'est pas présenté. <http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-sur-les-D%C3%A9penses-Fiscales.pdf>

Government Reviewer

Opinion: Agree

Comments: Des commentaires s'imposent face à la réponse ré. Non, les informations relatives aux dépenses fiscales ne sont pas présentées. Elle tend à faire croire que le Bénin n'a pas du tout produit le rapport sur les dépenses fiscales en annexe au projet de loi de finances. Or, au Bénin c'est une pratique vieille déjà de plusieurs années. Ce qui a manqué, ce sont les données de projection. Toutes les dépenses fiscales sont prises en compte et des analyses en termes répartition par type d'impôt et par bénéficiaire sont produites.

IBP Comment

Comme le note l'examineur pair, le rapport sur les dépenses fiscales se réfère à l'exercice 2017 au plus tard, et non à 2019. La réponse "d" est conservée.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

Rapport de présentation du projet de loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

Projet de loi de finances, gestion 2019
<http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf>

Rapport économique et financier
<http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-Economique-et-Financier-LF-2019.pdf>

Comment:

Le tableau de la page 22 du rapport de présentation présente les recettes affectées. Elles sont évaluées à 7,302 milliards de FCFA pour 2019.

A la page 29 du projet de loi de finances, gestion 2019, l'ensemble des recettes affectées sont présentées dans les comptes d'affectation spéciale et s'élèvent à un montant total de 23,302 milliards de FCFA ;

A la page 69 du rapport économique et financier il est présenté les Prévisions des recettes budgétaires pour 2019 suivies d'une discussion narrative.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: Les comptes spéciaux du Trésor présentent les recettes affectées (<http://budgetbenin.bj/wp-content/uploads/2018/10/COMPTE-SPECIAUX-DU-TRESOR.pdf>). Il n'y a pas d'autres recettes affectées à notre connaissance.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: La réponse appropriée est une. Oui, des estimations de tous les revenus réservés sont présentées, accompagnées d'une discussion narrative. En effet, 1/l'article 23 du projet de loi de finances pour la gestion 2019 a clairement mentionné les droits et taxes qui ont fait l'objet d'affectation ainsi que les proportions affectées. 2/l'article 26 a présenté les montants correspondants aux proportions affectées. 3/le document intitulé compte spéciaux du trésor a présenté les résumés narratifs aux pages 4 et 5. CF: Pour le projet de loi: <http://budgetbenin.bj/wp-content/uploads/2018/10/PLF-2019.pdf> Pour les comptes spéciaux du trésor : <http://budgetbenin.bj/wp-content/uploads/2018/10/COMPTE-SPECIAUX-DU-TRESOR.pdf>

Researcher Response

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

IBP Comment

Les commentaires des examinateurs externes sont bien reçus. Les Comptes spéciaux du trésor énumèrent l'Objet pour chaque compte d'affectation spéciale, mais aucune discussion narrative n'est incluse. La réponse est mise à jour de "c" à "b."

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Rapport économique et financier 2019

<http://budgetbenin.bj/wp-content/uploads/2018/10/Rapport-Economique-et-Financier-LF-2019.pdf>

Comment:

A partir de la page 43 du rapport économique et financier 2019 au chapitre 4 : Actions budgétaires fiscales pour 2019, 1-grandes options pour le projet de loi de finances, gestion 2019, des estimations indiquant la manière dont le budget proposé est lié aux objectifs politiques énoncés par le Gouvernement pour l'année budgétaire sont présentées, y compris une analyse sur le mode narratif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

DPBEP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

Note analytique sur le programme de développement

<http://budgetbenin.bj/wp-content/uploads/2018/10/Note-analytique-sur-le-Programme-de-D%C3%A9veloppement.pdf>

Comment:

1. A partir de la page 39 de la note analytique sur le programme de développement, IV-priorités du programme de développement pour la période 2019-2021, les évolutions possibles des prévisions budgétaires en lien avec les objectifs de politiques économiques sont présentées et discutées.

2. Voir également la page 24 du DPBEP 2019-2021, partie 2: perspectives économiques et financières 2019-2021. En outre, voir les pages 39 à 43.

Peer Reviewer

Opinion: Agree

Comments: Les secteurs prioritaires pour 2020 et 2021 et leur lien avec les prévisions budgétaires 2020 et 2021 ne sont pas présentés. Toutefois

certaines objectifs sont annoncés pour une période pluriannuelle et se traduisent dans les prévisions budgétaires 2020 et 2021, en particulier l'objectif de rationalisation des dépenses et de baisse du déficit public. Certains documents de programmation pluriannuelle des dépenses (DPPD) joints au projet de budget présentent le lien entre la stratégie sectorielle pluriannuelle et le budget sur la période 2019 à 2021. (budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Comments: En plus des informations contenues dans la Note analytique sur le programme de développement, il est à préciser que les discussions narratives sur les différents scénarii du cadrage macro-économiques sont basées sur les objectifs de politique économiques largement retracés dans le DPBEP. Le cadrage macroéconomique pluriannuel qui s'en est suivi a donné lieu, toujours dans le DPBEP aux projections budgétaires pluriannuelles contenues dans le tbleau Tableau 12: Equilibres prévisionnels sur la période 2019-2021 (en millions FCFA) situé à la page 38 du DPBEP. cf. <http://budgetbenin.bj/wp-content/uploads/2019/01/DPBEP-2019-2021.pdf>. La réponse appropriée est donc une. Oui, des estimations montrant le lien entre le budget proposé et tous les objectifs politiques du gouvernement pour une période pluriannuelle sont présentées, ainsi qu'une discussion narrative.

Researcher Response

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

IBP Comment

Nous sommes d'accord avec les commentaires des pairs examinateurs et leur contexte complémentaire est bien accueilli. La réponse actuelle de "c" est donc maintenue.

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Il y a des informations sur les contributions budgétaires, mais pas sur les apports non-financiers.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Comments: Les projets annuels de performance présentent la ventilation des emplois pour tous les ministères, sauf pour le ministère des enseignements maternel et primaire (MEMP) et le ministère de la défense national pour des raisons de confidentialité. Néanmoins, pour le MEMP, certains intrants (comme le ratio manuel par élève) font l'objet d'indicateur de performance associé de cible pour 2019. (budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Pour tous les programmes, il est produit de données non financières. A titre d'illustration, on peut se référer au tableau des emplois rémunérés pour chaque programme. Exemple, tableau : 2.1.7. Evolution des emplois rémunérés affectés au programme Pilotage et soutien aux services du ministère de l'énergie à la page 23 du DPPD du Ministère de l'Energie ou encore tableau 2.2.7. Evolution des emplois affectés au programme du programme Energie (page 41). La réponse appropriée est donc une. Oui, des données non financières sur les entrées sont fournies pour chaque programme au sein de toutes les unités administratives (ou fonctions).

Researcher Response

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions). Les projets annuels de performance (PAP) des différents ministères présentent la ventilation des emplois pour tous les ministères et on peut aussi se référer au tableau des emplois rémunérés pour chaque programme.

IBP Comment

Nous sommes d'accord avec le commentaire de l'examineur pair. La réponse est mise à jour de "d" à "c."

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

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

Source:

DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Les DPPD 2019-2021 élaborés dans le cadre du projet de loi de finances 2019 comportent les données non financières sur les extraits des programmes.

Par exemple, 2.2.3. Cadre de performance du programme du DPPD du Ministère de l'Energie (page 20 à 22)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les données non financières sur les résultats sont à la base des allocations de ressources. L'arbitrage budgétaire dans le cadre de l'élaboration de la loi de finances réalise le lien entre les crédits affectés et les résultats attendus.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Comment:

Le cadre de performance de chaque ministère présente les résultats attendus, les indicateurs et les cibles.

Cela s'illustre dans le DPPD du Ministère de l'Energie (page 20 à 22, troisième colonne de la section 2.2.4. Cadre de performance du programme). La section, 2.2.5. Indicateurs de performance et leur évolution présente les valeurs cibles.

Toutefois, les indicateurs de performance ne sont pas disponibles pour tous les objectifs.

Peer Reviewer

Opinion: Agree

Comments: Les documents de programmation pluriannuelle des dépenses (DPPD) présentent les cibles des indicateurs de performance dans le tableau "Indicateurs du programme et leurs évolutions". Toutefois, le programme "recherche scientifique et innovation" du Ministère de l'enseignement supérieur et de la recherche ne précise pas les cibles des indicateurs de performance. (budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip) Les cibles du programme élevage du MAEP, du programme emploi du MPMEPE et des programme "travail et sécurité social" et "modernisation de l'administration publique" du MTFP ne sont pas présentés dans les DPPD mais dans les PAP. Un seul objectif du programme pilotage du MAEP a des cibles dans le PAP, mais le mode de calcul n'est pas expliqué.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Toutes les données non financières sur les résultats attendus sont assorties d'indicateurs de mesures de performance. Ce sont, dans le cadre des DPPD, les indicateurs de mesures de la performances des objectifs spécifiques qui sont directement rattachés aux actions des programmes budgétaires. CF. <http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip> La réponse appropriée est donc une. Oui, des objectifs de performance sont assignés à toutes les données non financières sur les résultats.

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Selon les informations fournies par l'examinateur pair, des objectifs de performance ne sont pas attribués à toutes les données non financières sur les résultats. La réponse actuelle de "b" est maintenue.

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and

http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

DPBEP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

Comment:

Les politiques visant à lutter contre la pauvreté sont bien présentées. Le DPBEP 2019-2021 retrace les priorités du Gouvernement par secteur pour 2019 et donne une description détaillée des politiques publiques en faveur des pauvres (page 25 à 31)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Comments: Le rapport de présentation de la loi de finances présente les mesures pour l'amélioration des conditions de vies des population (projet d'assurance maladie, de cr"dit et de formation, les mesures de gratuité dans le secteur de la santé, le programme de cantines scolaires). Le nombre de bénéficiaire est estimé, mais pas le budget nécessaire.

Government Reviewer

Opinion: Agree

Comments: On peut également citer pour étayer le choix, les développements de la PARTIE II : MESURES POUR L'AMELIORATION DE LA GOUVERNANCE ET LA BONNE GESTION DES FINANCES PUBLIQUES EN 2019, qui met également l'action sur la contribution du budget à la lutte contre la pauvreté. Cf. <http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>, pages 11 et suivantes.

Researcher Response

a. Oui, des estimations de toutes les politiques censées bénéficier directement aux populations les plus démunies du pays sont présentées, accompagnées d'une discussion narrative.

IBP Comment

Les commentaires du chercheur et des examinateurs externes sont bien notés. Les pages 25 à 31 du DPBEP ne contiennent pas d'estimations de coûts spécifiques des politiques en faveur des pauvres pour l'exercice 2019. L'exception est la mention du programme ARCH à la page 26, mais cela affiche les dépenses globales entre 2017-2021, et non pour des années individuelles. . La section «A. L'amélioration des conditions de vie des populations» du rapport de présentation, quant à elle, ne contient que des estimations de coûts spécifiques pour les nouveaux paiements et les augmentations de pension pour les retraités (voir page 14). Cependant, dans le paquet PLF, certaines estimations politiques pertinentes sont répertoriées dans les fichiers "DPPD MASM 2019-2021 version après CDMT.pdf" et "41 MASM.pdf" pour le Ministère des Affaires sociales et de la Microfinance. La réponse est donc révisée de "a" à "c."

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

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<http://budgetbenin.bj/calendrier-budgetaire-2018/>

Comment:

Oui le Calendrier budgétaire détaillé 2018 est rendu public et disponible sur le site suivant le lien : <http://budgetbenin.bj/calendrier-budgetaire-2018/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Un calendrier détaillé et complet est publié au début de chaque processus budgétaire. Ce calendrier fait l'objet, chaque année d'actualisation par l'introduction de nouvelles étapes le cas échéant, pour le renforcement de la participation du public et des organisations de la société civile au processus budgétaire.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021_05062019_Final_11h44-1.pdf

Comment:

Croissance du PIB réel et Taux d'intérêt: voir le tableau 11 à la page 34

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le Tableau 11 du Document de programmation budgétaire et économique pluriannuel (DPBEP) 2019-2021 joint au projet de budget (page 34 du document et 40 du pdf) présente les principales hypothèses, dont le taux de croissance réel (au prix de 2007), le taux d'intérêt et d'autres informations (taux de change, cours des matières premières). L'annexe du DPBEP (Annexe 2 cahier statistique) présente le PIB nominal (page 34) et le taux d'inflation (page 41)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le tableau n°11 intitulé principale hypothèses et synthèses des résultats du cadrage macroéconomique 2019-2021, page 34 du DPBEP comporte d'importantes informations sur les agrégats macroéconomiques. Cf. http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-05062019_Final_11h44-1.pdf. Ces informations sont complétées et davantage documentées dans l'annexe au DPBEP 2019-2021, Cf. http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf (voir pages 39-40). La note appropriée est une. Oui, des informations allant au-delà des éléments essentiels sont présentées pour les prévisions macroéconomiques.

IBP Comment

L'annexe citée par les examinateurs est un fichier soumis avec la version mise à jour du DPBEP qui fait partie du dossier PLF en octobre 2018. Elle ne peut pas être utilisée pour évaluer cet indicateur. La réponse de "c" est maintenue.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-05062019_Final_11h44-1.pdf

Comment:

Le DPBEP présente :

A. Cadre de mise en œuvre de la politique économique en 2019 (pages 24-25) ;

B. Priorités pour l'année 2019 (pages 25 - 31)

Chapitre II : perspectives financières, I-orientations financières de l'Etat pour la période 2019-2021 (voir Tableau n°12 : équilibres prévisionnels sur 2019-2021 ; Tableau n°13 : quelques indicateurs des finances publiques en % du PIB sur la période 2019-2021, page 39).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le DPBEP donne les informations clés sur les priorités, les politiques et les estimations de recettes et de dépenses. Le récapitulatif de ces analyses se trouve dans le Tableau n°11 : principales hypothèses et synthèses des résultats du cadrage macro-économique 2019-2021 (page 34-35) et Tableau n°12 : équilibre prévisionnel sur la période 2019-2021 (page 39)

Priorités pour l'année 2019 (pages 25 - 31) ;

Priorités en matière de revenus (page 38)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

DPBEP 2019-2021

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Le déficit budgétaire projeté pour 2019 (indicateur des nouveaux emprunts nets) se trouve à la page "v" en pourcentage du PIB. Cependant, le PIB nominal de 2019 n'étant pas indiqué dans le DPBEP, nous ne pouvons pas calculer la valeur des emprunts.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: L'annexe au document de programmation budgétaire et économique pluriannuel présente une estimation de la charge de la dette page 32, du montant des nouveaux emprunts nets page 33 et l'encours de la dette en part du PIB page 41

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: L'information sur le PIB nominal dont le chercheur signale la non disponibilité est contenue dans l'annexe au DPBEP dans la partie 'cahier statistique, scénario de référence'. Les informations sur les aspects de la dette que couvre la question sont donc disponibles dans l'état pré-budgétaire disponible dans le DPBEP et dans l'annexe au DPBEP, page 33. Cf. http://budgetbenin.bj/wp-content/uploads/2018/10/ANNEXES_28_09_18_DPBEP_2019-2021.pdf. La réponse appropriée est une. Oui, les trois estimations relatives à l'emprunt et à la dette du gouvernement sont présentées.

IBP Comment

L'annexe citée par les examinateurs est un fichier soumis avec la version mise à jour du DPBEP qui fait partie du paquet PLF en octobre 2018. Elle ne peut pas être utilisée pour évaluer cet indicateur. La réponse de "d" est maintenue.

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

http://budgetbenin.bj/wp-content/uploads/2017/12/DPBEP-2019-2021-_05062019_Final_11h44-1.pdf

Comment:

Voir le Tableau 12 à la page 39: Equilibres prévisionnels sur la période 2019-2021 (en millions FCFA)

Peer Reviewer

Opinion: Agree

Comments: Le document de programmation budgétaire et économique pluriannuel présente une estimation des dépenses totales en 2019, 2020 et 2021 dans le Tableau 12 page 39 (45 du fichier pdf)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>

1. Lettre circulaire portant notification de la répartition des crédits ouverts au budget de l'Etat, gestion 2018: <http://budgetbenin.bj/wp-content/uploads/2018/02/Lettre-de-notification-des-cr%C3%A9dits-2018.pdf>

2. Loi de finances pour la gestion 2018: <http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Comment:

Administrative: page 3 de la Lettre de Notification des Crédits: Recapitulatif des Prévisions Budgetaires de Dépenses

Economique: page 52 Loi de Finances: Tableau D'Equilibre General

Peer Reviewer

Opinion: Agree

Comments: Le budget approuvé présente les dépenses selon la classification administrative par ministère et institution dans les tomes (budgetbenin.bj/wp-content/uploads/2019/01/DEPENDSES-1.zip) et la classification économique dans le tableau récapitulatif des prévisions budgétaires des dépenses, en dernière page de la loi de finances (<http://budgetbenin.bj/wp-content/uploads/2019/01/LOI-DE-FINANCESGESTION-2019.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: En plus des sources citées par le chercheur, il y a les tableaux matriciels présentant les classifications évaluées qui sont produits depuis l'étape du projet de loi de finances. CF. <http://budgetbenin.bj/wp-content/uploads/2018/12/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-programmatique-2016-2021.xlsx> et <http://budgetbenin.bj/wp-content/uploads/2018/10/Tableau-matriciel-crois%C3%A9-des-classifications-%C3%A9conomique-et-fonctionnelle-2016-2021.xlsx>.

IBP Comment

Les tableaux matriciels cités par l'examineur gouvernemental font partie du dossier PLF 2019 et ne peuvent pas être utilisés pour évaluer cet indicateur. La réponse actuelle de "b" est maintenue.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>

1. Lettre circulaire portant notification de la répartition des crédits ouverts au budget de l'Etat, gestion 2018: <http://budgetbenin.bj/wp-content/uploads/2018/02/Lettre-de-notification-des-cr%C3%A9dits-2018.pdf>

2. Loi de finances pour la gestion 2018: <http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

Comment:

Administrative: page 3 de la Lettre de Notification des Crédits: Recapitulatif des Prévisions Budgetaires de Dépenses

Economique: page 52 Loi de Finances: Tableau D'Equilibre General

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les données budgétaires sont également présentées suivant la classification fonctionnelle. La réponse appropriée est: Classification administrative Classification économique Classification fonctionnelle.

Comments: Voir clarification apportées sur la réponse à la question 59.

IBP Comment

Les tableaux matriciels cités par l'examineur gouvernemental font partie du dossier PLF 2019 et ne peuvent pas être utilisés pour évaluer cet indicateur. La réponse actuelle de "b" est maintenue.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>, puis <http://budgetbenin.bj/depenses-2018/>

Voir les fichiers pour chaque ministère et institution

Comment:

Chaque fichier d'un ministère / d'une institution présente des informations sous le niveau principal de l'unité administrative. Par exemple: "Inspection générale des affaires administratives" pour le Ministère de la Décentralisation et de la Gouvernance Locale (dans le fichier 61-MDGL).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: Les dépenses sont présentées par programme dans les documents de programmation pluriannuel des dépenses de seulement 5 ministères (Energie, Eau, industrie, Affaires Sociale et Emploi) <http://budgetbenin.bj/documents-de-programmation-2018/>

Government Reviewer

Opinion: Agree

IBP Comment

Pour la question 60, le terme « programme » peut être compris comme tout niveau de précision en dessous d'une unité administrative, tel qu'un ministère ou un département. La réponse "a" est donc maintenue.

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>, puis <http://budgetbenin.bj/recettes-2018/>

<http://budgetbenin.bj/wp-content/uploads/2018/01/R%C3%A9cap-g%C3%A9n%C3%A9ral.pdf>

Comment:

Voir la table " Prévisions de Recettes (Récapitulatif) Gestion 2018 " au lien ci-dessus

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

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

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>, puis <http://budgetbenin.bj/recettes-2018/>

Il y a un fichier "détaillé" pour toutes les agences et directions, comme la DGI et la DGDDI.

Comment:

Par exemple, voir: <http://budgetbenin.bj/wp-content/uploads/2018/01/DGI-D%C3%A9tail.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

<http://budgetbenin.bj/budget-de-letat-2018/>

1. Loi de finances pour la gestion 2018: <http://budgetbenin.bj/wp-content/uploads/2018/01/Loi-de-Finances-2018.pdf>

<http://budgetbenin.bj/budget-de-letat-2018/>, puis <http://budgetbenin.bj/depenses-2018/>

2. <http://budgetbenin.bj/wp-content/uploads/2018/01/25-Charges-financi%C3%A8res-de-la-dette-publique.pdf>

Comment:

1. Montant des nouveaux emprunts nets nécessaires: voir "Solde budgétaire global" à la page 51 et 52 de la Loi de finances

2. Paiements d'intérêts: voir le fichier "25-Charges-financières-de-la-dette-publique.pdf" au lien ci-dessus

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: L'estimation du paiement des intérêts en 2019 est présenté dans le Tableau d'équilibre général de la loi de finances, à l'Article 30 de la loi de finances (page 29, à la catégorie "Charges financières de la dette" (<http://budgetbenin.bj/wp-content/uploads/2019/01/LOI-DE-FINANCESGESTION-2019.pdf>) ainsi que dans l'annexe "Etat de l'encours et des échéances du service de la dette" (<http://budgetbenin.bj/wp-content/uploads/2019/01/Etat-de-lencours-et-des-%C3%A9ch%C3%A9ances-du-service-de-la-dette.pdf>). Le montant des nouveaux emprunts (bruts) est présenté dans le Tableau d'équilibre général de la loi de finances à l'Article 31 (page 30, Ressources de financement) et dans la Stratégie d'endettement de l'Etat, qui fixe le plafond des nouveaux emprunts (pages 13 à 16, <http://budgetbenin.bj/wp-content/uploads/2019/01/Document-de-strat%C3%A9gie-dendettement-1.pdf>). L'encours total de la dette en part du PIB est présenté dans l'annexe au Document de Programmation Budgétaire et Economique Pluriannuelle, joint au projet de loi de finances (page 41, budgetbenin.bj/wp-content/uploads/2019/01/DPBEP-2019-2021.pdf). Dans l'annexe "Etat de l'encours et des échéances du service de la dette de l'Etat" et dans la Stratégie d'endettement de l'Etat, l'encours nominal de la dette est présenté à fin 2018 mais pas à fin 2019 (année budgétaire en question).

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: S'agissant de l'encours de la dette, il est projeté à fin 2019 à 54,5% du PIB en 2019 (Annexe DPBEP, page 40). La valeur nominale du PIB

est retracée à la page 33 du même document. La réponse appropriée est une. Oui, les trois estimations relatives à l'emprunt et à la dette du gouvernement sont présentées.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Car l'Annexe DPBEP n'est pas incluse dans le paquet de la loi de finances (seulement celui du projet de loi de finances), la réponse actuelle de "b" est donc maintenue.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/verion-citoyenne-PLF-2019.pdf>

Comment:

Le budget des citoyens 2019 comprend :

- les clarifications conceptuelles (budget de l'Etat, budget des citoyens)
- la présentation du processus budgétaire et les acteurs impliqués ;
- les textes juridiques
- les hypothèses macroéconomiques et budgétaires sur lesquelles sont fondées les prévisions budgétaires ;
- définition et principales sources de recettes budgétaires ;
- définition des dépenses budgétaires et leurs présentations suivant les trois principales classifications ;
- les priorités budgétaires du gouvernement ;
- les affectations aux administrations infra-nationales (collectivités locales, offices et sociétés d'Etat);
- le déficit budgétaire
- les emprunts et la dette de l'Etat ;
- les priorités de la politique budgétaire (mesures fiscales et mesures de bonne gouvernance) ;
- le glossaire et les coordonnées

Peer Reviewer

Opinion: Agree

Comments: Tous les éléments clés sont présents (Recettes, dépenses, politique budgétaire, prévisions macro et coordonnées de contact). Des informations supplémentaires sont présents: données sur les sources d'emprunts de l'Etat et le remboursement de la dette, transferts aux collectivités locales, mesures de bonne gouvernance (pages 19 à 22)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/verion-citoyenne-PLF-2019.pdf>

Comment:

Le budget des citoyens est diffusé sur le site web du Ministère de l'Economie et des Finances. Le site web de la Direction Générale du Budget a servi de support pour les articles dans la presse écrite, les radios et les journaux en ligne puis sur les chaînes de télévisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

Rapport de la société civile suite à l'atelier d'analyse du projet de budget de l'Etat, gestion 2019

<http://www.socialwatch-benin.org/index.php/axes-prioritaires/144-etude-du-projet-de-budget-general-de-l-etat-gestion-2019-le-plaidoyer-de-la-societe-civile-a-la-commission-budgetaire>

http://www.socialwatch-benin.org/images/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf

Comment:

- Mémoire de la société civile sur l'analyse du budget de l'Etat

- Création Groupe Fiscalité

- Discussion avec les acteurs non étatiques

- Discussions avec Conseil Economique et Social

- Présentation des besoins des communes à travers les Cellules de participation citoyenne dans les communes

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Une réunion pas un vrais mechanisme transparente du MEF avec les citoyen est prévu dans le calendrier budgétaire

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Rapport préalable au budget 2019

<http://budgetbenin.bj/wp-content/uploads/2017/12/Version-citoyenne-du-Rapport-pr%C3%A9alable-au-budget-2019.pdf>

Rapport en cours d'année

<http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-Juin-2018-Version-citoyenne-1.pdf>

Revue de milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Version-citoyenne-du-Rapport-de-Milieu-dann%C3%A9e-2018.pdf>

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Version-citoyenne-du-Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les rapports en cours d'année, le rapport de fin d'année, la revue du milieu d'année, le projet de budget, le rapport préalable au budget, disposent des versions citoyennes et qui sont publiées tout au long du processus budgétaire.

Peer Reviewer

Opinion: Agree

Comments: 3 documents clés font l'objet d'un budget citoyen (projet de budget, budget approuvé et rapport d'exécution, y compris rapport milieu d'année, rapport de fin d'année), ainsi que le rapport préalable

Government Reviewer

Opinion: Agree

Comments: Il importe de préciser que dans l'ensemble, les versions citoyennes sont produites pour six documents tout au long du processus budgétaire.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: L'annexe 1 aux rapports d'exécution présente les dépenses exécutées selon la classification administrative et selon la classification économique, l'annexe 2 selon la classification fonctionnelle (mais les prévisions de la loi de finances ne sont pas rappelées pour la classification économique)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: En annexe au rapport en cours d'année, les données réelles des dépenses sont produites suivant les classifications administrative, économique, fonctionnelle et programmatique. RAPEX au 30 juin 2018 <http://budgetbenin.bj/wp-content/uploads/2018/03/Annexe-RAPEX-au-30-06-18.pdf> RAPEX au 31 mars 2018 <http://budgetbenin.bj/wp-content/uploads/2018/03/Annexe-RAPEX-au-31-03-2018.pdf> La réponse appropriée est une. Oui, les rapports en cours d'année présentent les dépenses réelles selon les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "d" est maintenue.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les rapports sont publiés dans les délais et présentent les données réelles suivant plusieurs classifications dont : Classification administrative Classification économique Classification fonctionnelle

Comments: Les rapports sont publiés dans les délais. Cf. www.budgetbenin.bj

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse actuelle est maintenue.

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: L'annexe 3 aux rapports d'exécution présente les dépenses exécutées par programme budgétaire pour toutes les dépenses

Government Reviewer

Opinion: Agree

Comments: A compter de l'année 2018, les données d'exécution sont systématiquement présentées par programme. Voir par exemple <http://budgetbenin.bj/wp-content/uploads/2018/12/ANNEXE-RAPEX-A-PUBLIER.pdf>

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "d" est maintenue.

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Les rapports d'exécution présentent les estimations de dépenses effectuées pour cette période (Rapport d'exécution au 30 septembre, voir Tableaux 9, 10 et 11, pages 19 à 21)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: Les rapports sont régulièrement publiés dans les délais. Certes des modifications apportées aux données publiées laissent voir les dernières dates où les documents sont modifiés comme celles de publication. Ce qui n'est pas vrai. Par ailleurs, l'ensemble des rapports en cours d'année présente les différences entre les niveaux prévisionnels des dépenses et les résultats réels obtenus. Des comparaisons sont également faites par rapport aux performances depuis la mise en exécution du budget et par rapport aux mêmes dates de l'année antérieure. A titre d'exemple, voir RAPEX fin juin 2018, paragraphes 1er et 2 du point « B. Dépenses budgétaires au 30 juin 2018 » (pages 18, 19 et suivantes). RAPEX au 30 juin 2018 <http://budgetbenin.bj/wp-content/uploads/2018/03/RAPEX-FIN-JUIN-2018.pdf> RAPEX au 31 mars 2018 <http://budgetbenin.bj/wp-content/uploads/2017/12/RAPEX-31-MARS.pdf>

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "b" est maintenue.

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: Les rapports d'exécution présentent l'exécution des recettes par catégorie: voir Tableau 3 page 12 du rapport d'exécution au 30 septembre 2018

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: Les dates de publication des rapports en cours d'année concerné par l'évaluation sont : - Rapport d'exécution au 31 décembre 2017 : 05 avril 2018; - Rapport d'exécution au 31 mars 2018 : 27 juin 2018; - Rapport d'exécution au 30 juin 2018 : 17 septembre 2018; - Rapport d'exécution au 30 septembre 2018: 29 décembre 2018. Ils présentent les revenus réels par catégorie. Voir à titre d'illustration celui de septembre 2018 à l'adresse <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf>, voir tableaux 3,4 et 5 aux pages 12, 13 et 14. La réponse appropriée est une. Oui, les rapports en cours d'exercice présentent les revenus réels par catégorie.

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "b" est maintenue.

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Agree

Comments: Pas de sources individuelles, seulement des agrégations. De plus, la somme des "autres recettes" ou "divers" fait plus de 3%

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Les dates de publication des rapports en cours d'année concerné par l'évaluation sont : - Rapport d'exécution au 31 décembre 2017 : 05 avril 2018; - Rapport d'exécution au 31 mars 2018 : 27 juin 2018; - Rapport d'exécution au 30 juin 2018 : 17 septembre 2018; - Rapport d'exécution au 30 septembre 2018 : 29 décembre 2018. Ils présentent des sources individuelles de comptabilisation des revenus réels pour tous les revenus. Voir à titre d'illustration celui de septembre 2018 à l'adresse <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf>, voir tableaux 3,4 et 5 aux pages 12, 13 et 14. La réponse appropriée est une. Oui, les rapports en cours d'exercice présentent des sources individuelles de comptabilisation des revenus réels pour tous les revenus.

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "d" est maintenue.

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: Les rapports d'exécution présentent les estimations de recettes effectuées pour la période: dans le rapport d'exécution au 30 septembre 2018, voir Tableau n°2, 3, 4 et 5 pages 11 à 14

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: Les rapports en cours d'année produits et publiés présentent systématiquement les différences entre les niveaux prévisionnels des recettes et leurs résultats réels obtenus. Aussi des comparaisons sont-elles faites par rapport aux performances aux mêmes dates de l'année antérieure. A titre d'exemple, voir Rapport d'exécution au 30 septembre du budget de l'Etat, gestion 2018, paragraphe 1er du point « A.1. Recettes des administrations financières » et les tableaux 2, 3, 4 et 5 portant sur l'évolution des recettes budgétaires (pages 11, 12, 13, 14 et 15 et suivantes). Cf. le lien d'accès au rapport: <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf> La réponse appropriée est donc "Oui, des comparaisons sont effectuées pour les revenus présentés dans les rapports annuels."

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "b" est maintenue.

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: Le paiement des intérêt est présenté (page 18, rapport d'exécution au 30 septembre 2018) et le montant des nouveaux emprunts est présenté (pages 22 à 24 du rapport d'exécution au 30 septembre 2018). Il manque l'encours de la dette.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: Les rapports en cours d'année présentent des estimations liées à l'emprunt ou à la dette publique. Par l'exemple dans le rapport d'exécution au 30 septembre, gestion 2018, le montant net des nouveaux emprunts est traitée au point III-Situation des opérations de trésorerie au 30 septembre, page 23. les paiements d'intérêts (charges financières de la dette) sont retracés dans les rapports en cours d'année., exemple du rapport à fin septembre, tableau n° 9, page 19 première ligne. voir le rapport <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPEX-au-30-septembre-2018-1.pdf> La réponse appropriée est le b. Oui, deux des trois estimations relatives aux emprunts et à la dette des administrations publiques sont présentées.

IBP Comment

Comme il a été déterminé que les rapports en cours d'année ne sont pas accessibles au public en raison de la publication tardive dans la section 1, la réponse "d" est maintenue.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

Comment:

Les rapports sont publiés au delà des délais prévus dans les principes de transparence.

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?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-dannee-2018-1.pdf>

Comment:

Voir le point « I-Situation économique au 1er semestre 2018 » de la RMA 2018 (pages 2-3).

On y lit :

« le taux d'inflation ...situe l'évolution des prix à 1,6%...au- dessous de plafond de 3,0% prévu... »

« ...le taux de croissance économique s'établirait à 6,0% en 2018... »

Peer Reviewer

Opinion: Agree

Comments: Seul le taux de croissance du PIB a été confirmé par rapport à l'initial (page 3 du document et 7 du fichier pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Comments: Les informations développées sur la conjoncture économique avant d'aller à une nouvelle estimation des agrégats macroéconomiques (SITUATION ECONOMIQUE AU PREMIER SEMESTRE 2018) sont de nature à soutenir les écarts entre les prévisions et les niveaux ajustés. La réponse appropriée est Oui, les estimations pour les prévisions macroéconomiques ont été mises à jour et une explication de certaines des différences entre les prévisions originales et les prévisions mises à jour est présentée.

IBP Comment

L'examinateur pair a raison de dire que seule l'estimation du PIB a été mise à jour pour l'ensemble de l'exercice 2018. La réponse "c" est donc maintenue.

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-dannee-2018-1.pdf>

Comment:

Voir les pages 9 à 11 et le Tableau 17 à la page 60 (la colonne "Exécution attendue au 31/12/2018").

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les estimations de dépenses à fin décembre 2018 ont été présentées dans le tableau 17 page 60 (64 du fichier pdf) mais sans explication

Government Reviewer

Opinion: Agree

IBP Comment

L'examineur pair a raison de dire qu'aucune explication des différences entre les estimations de dépenses initiales et les estimations mises à jour pour l'exercice 2018 n'est présentée. La discussion aux pages 9 à 11 porte sur les différences de dépenses prévues et réalisées pour les six premiers mois de l'année. La réponse est mise à jour de "a" à "c."

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

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Voir le Tableau 17 à la page 60 (la colonne "Exécution attendue au 31/12/2018") pour la classification économique mise à jour des dépenses.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Les estimations de dépenses ont été présentées suivant les 3 classifications dans la partie IV pages 16 à 22 (20 à 22 du fichier pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Les estimations de dépenses sont présentées au point IV- Présentation du niveau des dépenses par classification selon les trois classifications de dépenses. -Classification administrative et économique - Classification fonctionnelle Revue du milieu d'année 2018 <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf> Tableau n°13 : Classification administrative des dépenses au 30 juin 2018 (en millions de FCFA) à la page 17. Ce tableau présente également les dépenses par classification économique Tableau n°14 : Présentation de l'exécution du budget de l'Etat, gestion 2018 par fonction (en millions de FCFA) à la page 22 Graphique n°6 : Exécution des dépenses de l'Etat par grande masse économique au 30 juin 2018 (en millions de FCFA), page 21. Par conséquent, la réponse appropriée est. une Oui, l'examen semestriel présente les estimations de dépenses selon les trois classifications de dépenses (par classification administrative, économique et fonctionnelle).

IBP Comment

Les commentaires des examinateurs pair et gouvernemental sont bien reçus. Les tableaux 13 et 14 ne contiennent que les estimations initiales des dépenses de la loi de finances pour l'exercice 2018, sans aucune estimation actualisée pour l'année complète du type présenté dans le tableau 17. Dans le reste des pages 16-22, la discussion porte sur l'exécution à compter du 30 juin. Par conséquent, la réponse "c" est maintenue.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Economic classification

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Voir le Tableau 17 à la page 60 (la colonne "Exécution attendue au 31/12/2018") pour la classification économique mise à jour des dépenses.

Peer Reviewer

Opinion: Agree

Comments: Les estimations de dépenses par programme ont été présentées pour 11 ministères dans la partie V pages 23 à 58 (27 à 62 du fichier pdf) et pour tous dans l'annexe au rapport d'exécution à fin juin

Government Reviewer

Opinion: Disagree

Suggested Answer: Classification administrative Classification économique Classification fonctionnelle

Comments: Les estimations de dépenses sont présentées au point IV- Présentation du niveau des dépenses par classification selon les trois classifications de dépenses. -Classification administrative et économique - Classification fonctionnelle Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf> Tableau n°13 : Classification administrative des dépenses au 30 juin 2018 (en millions de FCFA) à la page 17. Ce tableau présente également les dépenses par classification économique Tableau n°14 : Présentation de l'exécution du budget de l'Etat, gestion 2018 par fonction (en millions de FCFA) à la page 22 Graphique n°6 : Exécution des dépenses de l'Etat par grande masse économique au 30 juin 2018 (en millions de FCFA), page 21.

IBP Comment

Le commentaire d'examinateur du gouvernement est bien reçu. Les tableaux 13 et 14 ne contiennent que les estimations initiales des dépenses de la loi de finances pour l'exercice 2018, sans aucune estimation actualisée pour l'année complète du type présenté dans le tableau 17. Dans le reste des pages 16-22, la discussion porte sur l'exécution à compter du 30 juin. Par conséquent, la réponse "c" est maintenue.

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

1. Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Les dépenses de programme pour l'ensemble de l'exercice 2018 ne sont pas mises à jour- il n'y a que le taux d'exécution au 30 juin.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Comments: Les estimations de dépenses par programme ont été présentées pour 11 ministères dans la partie V pages 23 à 58 (27 à 62 du fichier pdf) et pour tous dans l'annexe au rapport d'exécution à fin juin

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Comments: Les estimations de dépenses des programmes individuels sont présentées dans la RMA 2018 au point V- Présentation du niveau d'exécution Physique et Financière par programme budgétaire au 30 juin 2018 (tableau n°15 ; pages 23-58) Elles sont détaillées dans l'annexe au RAPEX au 30 juin 2018 qui a servi de base à l'élaboration de la revue de milieu d'année. Revue du milieu d'année 2018 <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf> Annexe au RAPEX au 30 juin 2018 <http://budgetbenin.bj/wp-content/uploads/2018/03/Annexe-RAPEX-au-30-06-18.pdf> La réponse appropriée est une. Oui, l'examen semestriel présente des estimations pour les programmes qui tiennent compte de toutes les dépenses.

IBP Comment

Les commentaires des examinateurs pair et gouvernemental sont bien reçus. Les pages 23 à 58 ne contiennent que les estimations initiales des dépenses de la loi de finances pour l'exercice 2018, sans aucune estimation actualisée pour l'année complète du type présenté dans le tableau 17. Par conséquent, la réponse "d" est maintenue.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

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

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Les estimations des recettes sont présentées dans le rapport de milieu d'année et prennent en compte des données de l'exercice budgétaire en cours au point II-A. Réalisation des recettes du Budget de l'Etat (pages n°4-8)

Voir également le Tableau 16 à la page 59 (la colonne "Réalizations attendues au 31/12/2018").

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les estimations de recettes à fin décembre 2018 ont été présentées dans le tableau 16 page 59 (63 du fichier pdf) mais sans explication

Government Reviewer

Opinion: Agree

Researcher Response

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

IBP Comment

L'examinateur pair a raison de dire qu'aucune explication des différences entre l'estimation initiale et la mise à jour des recettes pour l'exercice 2018 n'est présentée. La discussion aux pages 4-8 concerne les différences de recettes prévus et réalisés pour les six premiers mois de l'année. La réponse est mise à jour de "a" à "c."

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Le tableau 16 à la page 59 présente uniquement les revenus mis à jour pour l'exercice 2018 par institution et non par catégorie.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport de milieu d'année présente des estimations des recettes par catégorie pages 4 à 8 (8 à 12 du fichier pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Dans le RMA 2018, les estimations des recettes par catégorie (taxes fiscales et non fiscales) sont présentées dans le tableau n°2 : niveau de réalisation de recettes des régions au 30 juin 2018 (pages 5-6) Revue du milieu d'année 2018 <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf> La réponse appropriée est donc une. Oui, l'examen semestriel présente les estimations de revenus par catégorie.

IBP Comment

Les commentaires des examinateurs pair et gouvernemental sont bien reçus. Les pages 4 à 8 ne contenant des informations sur les revenus que pour les six premiers mois de 2018, sans les estimations mises à jour pour l'ensemble de l'exercice. La réponse actuelle de "b" est donc conservée.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Revue du milieu d'année 2018

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf>

Comment:

Le tableau 16 à la page 59 présente uniquement les revenus mis à jour pour l'exercice 2018 par institution et non par source individuelle.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

Comments: Les estimations des recettes ne sont présentées par sources individuelles que pour la DGDDI et représentent 20,6% des recettes. Les catégories "autres recettes fiscales (DGI) et "autres recettes non fiscales" (DGTCP) représentent plus de 3% du total des prévisions de recettes

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: Dans le RMA 2018, les sources de revenus individuelles sont présentées au niveau des pages 5-8. Revue du milieu d'année 2018 et non tableau 16 de la page 59. <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-danne%CC%81e-2018-1.pdf> La réponse appropriée est une. Oui, l'examen semestriel présente les sources de revenus individuelles pour toutes les recettes.

IBP Comment

Les commentaires des examinateurs pair et gouvernemental sont bien reçus. Les pages 5 à 8 ne contenant des informations sur les revenus que pour les six premiers mois de 2018, sans les estimations mises à jour pour l'ensemble de l'exercice. La réponse actuelle de "b" est donc conservée.

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

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Les estimations de l'emprunt et de la dette du gouvernement n'ont pas été mises à jour dans le rapport en milieu d'année, bien que ces informations sont mises à jour dans d'autres documents qui ne sont pas le rapport en milieu d'année. La réponse est donc "d"

Comment:

Les estimations de l'emprunt et de la dette du gouvernement n'ont pas été mises à jour dans le rapport en milieu d'année, bien que ces informations

sont mises à jour dans d'autres documents qui ne sont pas le rapport en milieu d'année. La réponse est donc "d"

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Comments: Les informations sur l'emprunt et la dette, en l'occurrence les paiements d'intérêts et les nouveaux emprunts sont contenus dans le rapport de milieu d'année. Voir <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-milieu-dannee-2018-1.pdf> page 9, tableau 6, deuxième ligne; les nouveaux emprunts, Tableau n°10 : Niveau de mobilisation des ressources de trésorerie par nature à fin juin 2018 (en millions de FCFA), page 14. La réponse appropriée est b. Oui, les estimations des emprunts et de la dette des administrations publiques ont été mises à jour et des informations sur certaines différences entre les estimations initiales et actualisées sont présentées.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. Les Tableaux 6 et 10 ne contiennent pas d'estimations mises à jour pour l'ensemble de l'exercice 2018 (leurs estimations pour 2018 proviennent de la loi de finances pour 2018). La réponse actuelle de "d" est maintenue.

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann-2017.pdf>

Comment:

La section III. ANALYSE DE L'EXECUTION DES DEPENSES DE L'ETAT POUR 2017 consacre une discussion narrative portant sur chaque écart observé entre résultats réels et dépenses approuvées. (Pages 10 à 14)

Par ailleurs, le rapport de fin d'année 2017 présente dans le tableau n°10 (pages 15-27) la synthèse des réaffectations de fonds entre unités administratives approuvées par l'assemblée législative

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question:

administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les estimations de dépenses selon les trois classifications de dépenses sont présentées au point V-Présentation du niveau d'exécution des dépenses par classification (pages 30-37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les estimations de dépenses selon les trois classifications de dépenses sont présentées au point V-Présentation du niveau d'exécution des dépenses par classification (pages 30-37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les estimations de dépenses par programme individuels sont présentées de la page 38 à 98 du rapport de fin d'année. Mais le rapport de fin d'année présente des estimations pour des programmes représentant moins des deux tiers des dépenses.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Comments: Tableau 16 pages 36 et 37 (40 et 41 du fichier pdf) pour 18 ministères représentant plus de 93% des dépenses et pour tous les ministères dans l'annexe au rapport à fin décembre 2017 (<http://budgetbenin.bj/wp-content/uploads/2018/03/ANNEXE-RAPEX-2017.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Comments: Le rapport de fin d'année présente des estimations de dépenses programmes. Voir Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf> Ces données par programmes sont davantage détaillées dans l'Annexe au RAPEX au 31 décembre 2017 <http://budgetbenin.bj/wp-content/uploads/2018/03/ANNEXE-RAPEX-2017.pdf> La réponse appropriée est une. Oui, le rapport de fin d'année présente des estimations pour les programmes qui tiennent compte de toutes les dépenses.

Researcher Response

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

IBP Comment

Compte tenu du commentaire de l'examinateur pair, la réponse peut être modifiée de "c" à "b", étant donné que le tableau des pages 36 à 37 n'inclut toujours pas les ministères représentant 7% de l'ensemble des dépenses. Toutefois, l'annexe au rapport à fin décembre 2017 ne peut pas être évaluée pour cette question car elle est considérée comme un rapport en cours d'année.

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

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Dans le RFA 2017 de la page 5 à 9 figurent les différences entre les niveaux adoptés (y compris les modifications en cours d'exercice approuvées par l'assemblée législative) et le résultat réel pour les revenus

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les estimations de revenus par catégorie (telles que les taxes et les taxes non fiscales) sont présentées à la page 5-6 du RFA 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Oui, le rapport de fin d'année présente les différentes sources de recettes.

Pour le rapport de fin d'année 2017, les sources individuelles de recettes budgétaires sont présentées à la page 5 et 6.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

Comments: Les estimations des recettes ne sont présentées par sources individuelles que pour la DGDDI, ce qui représente 17,7% des recettes totales. Les catégories "autres recettes fiscales (DGI) et "autres recettes non fiscales" (DGTCP) représentent plus de 3% du total des prévisions de recettes (sans même prendre en compte les autres recettes fiscales DGDDI)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Les sources de revenus individuelles sont présentées à la page 5-6 du RFA 2017 et la proportion des autres recettes par rapport à l'ensemble des recettes est largement en deçà de 3%. <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>. La réponse appropriée est une. Oui, le rapport de fin d'année présente les différentes sources de revenus en tenant compte de tous les revenus.

Researcher Response

a. Oui, le rapport de fin d'année présente les différentes sources de revenus en tenant compte de tous les revenus.

IBP Comment

Les recettes de la DGI et de la DGTCP sont ventilées (mais pas dans la mesure des recettes de la DGDDI), mais les "autres" sources représentent plus de 7% du total global. La réponse actuelle de "b" est maintenue.

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

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Le RFA 2017 donne des informations sur différences entre les estimations initiales de l'emprunt et de la dette du gouvernement, y compris sa composition, pour l'exercice et le résultat réel pour cet exercice de la page 28 à 29

Peer Reviewer

Opinion: Agree

Comments: pages 28 et 29 (32 et 33 du fichier pdf) prévisions et réalisations du montant des emprunts et encours de la dette (en part du PIB)) et page 11 (15 du fichier pdf) pour les intérêts de la dette. Pas d'information sur la composition de la dette.

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
Whether the debt is domestic or external

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

A partir de la page 28 "IV. SITUATION D'EXECUTION DES OPERATIONS DE TRESORERIE"

Le RFA 2017 donne des informations sur différences entre les estimations initiales de l'emprunt et de la dette du gouvernement, y compris sa composition, pour l'exercice et le résultat réel pour cet exercice de la page 28 à 30. Une synthèse de cette dette se retrouve dans le Tableau n°14 : Classification administrative des dépenses en 2017 de la page 31

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Les différences entre les prévisions macroéconomiques d'origine pour l'exercice et les résultats réels pour cet exercice sont présentées dans les pages 2 et 3 du RFA 2017

Peer Reviewer

Opinion: Agree

Comments: pages 2 et Tableau 1 page 3 (pages 6 et 7 du fichier pdf): le rapport de fin d'année présente les différences entre prévisions et réalisations pour la croissance du PIB réel et le taux d'inflation, mais pas ne présente pas pour le PIB nominal et les taux d'intérêt

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Comments: Dans le rapport de fin d'année, il est fait état des niveaux prévisionnels des variables macroéconomiques et des niveaux estimés en fin de gestion. Voir à l'adresse <http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf> le Tableau n°1 : Hypothèses macroéconomiques de départ et résultats réels obtenus pour l'année 2017, page 3. La réponse appropriée est une. Oui, des estimations des différences entre toutes les hypothèses macroéconomiques initiales pour l'exercice et les résultats réels pour cet exercice sont présentées, ainsi qu'une discussion narrative.

IBP Comment

Comme le remarque l'examineur pair, il n'existe aucune estimation actualisée du PIB nominal ou des taux d'intérêt. La réponse "c" est maintenue.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Tableau n°1 : Hypothèses macroéconomiques de départ et résultats réels obtenus pour l'année 2017 (page 3 du RAPPORT DE FIN D'ANNÉE 2017)

Des explications sont données sur toutes ces hypothèses macroéconomiques

Le niveau du PIB nominal ne se retrouve pas dans le rapport de fin d'années

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some

but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Au point VI intitulé analyse du cadre de performance des ministères (Exécution physique et financière de programmes budgétaires) du RFA 2017, des informations sur les résultats physiques ainsi que les valeurs atteintes des indicateurs de performances en comparaison à leurs cibles sont présentées. (Pages 38-98)

En effet une estimation des différences entre certaines des estimations initiales mais non toutes des données non financières sur les intrants et le résultat réel est présentée.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Au point VI intitulé analyse du cadre de performance des ministères (Exécution physique et financière de programmes budgétaires) du RFA 2017, des informations sur les résultats physiques ainsi que les valeurs atteintes des indicateurs de performances en comparaison à leurs cibles sont présentées. (Pages 38-98)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Page 38, le taux d'exécution physique de chaque programme est présenté (Sans analyse)

Government Reviewer
Opinion: Agree

IBP Comment

Etant donné que les données ne sont fournies que pour un sous-ensemble de ministères au point VI ("ANALYSE DU CADRE DE PERFORMANCE DES MINISTÈRES (EXECUTION PHYSIQUE ET FINANCIÈRE DES PROGRAMMES BUDGÉTAIRES)"), la réponse "c" est maintenue.

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Non, les estimations des différences entre le niveau adopté pour les politiques censées bénéficier directement aux populations les plus pauvres du pays et les résultats réels ne sont pas présentées.

Comment:

Non, les estimations des différences entre le niveau adopté pour les politiques censées bénéficier directement aux populations les plus pauvres du pays et les résultats réels ne sont pas présentées.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

Non, les estimations des différences entre les estimations initiales des fonds extrabudgétaires et les résultats réels ne sont pas présentées.

Comment:

Le Ministère de l'Economie et des Finances estime que les fonds extrabudgétaires n'existent plus.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

Comments: Des estimations des différences entre estimations et résultats réels sont présentées pour les fonds hors du budget général de l'Etat (fonds national des retraites du Bénin, fond routier, caisse autonome d'amortissement au Tableau 8 page 13 et pour les comptes d'affectation spéciale au Tableau 9 page 14). L'analyse ne porte que sur le fonds national des retraites du Bénin (FNRB).

Government Reviewer

Opinion: Agree

IBP Comment

Le commentaire de l'examineur pair est bien accueilli ; les tableaux 8 et 9 ne donnent que les résultats pour les dépenses, plutôt que l'ensemble des estimations évaluées à la question 33 (c'est-à-dire le revenu et le financement également). La réponse est mise à jour de "d" à "c."

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Rapport de fin d'année 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Comment:

Oui, le rapport de fin d'année 2017 consacre une section aux flux de trésorerie de l'Etat au point IV. SITUATION D'EXECUTION DES OPERATIONS DE TRESORERIE (page 28)

Par ailleurs, un compte administratif de l'ordinateur est produit.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

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?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

c. The SAI has conducted one of the three types of audits, and made them available to the public.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: La chambre des comptes réalise un audit financier (dans le rapport d'exécution) et de conformité (déclaration générale de conformité: budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf) mais le rapport d'audit ne comporte pas d'éléments sur la performance. Cela s'explique par le fait que la bascule au budget programme n'a pas encore eu lieu et les rapports annuels de performance n'étaient pas produits

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: La Chambre des comptes organise deux des trois types d'audit. Il s'agit de l'audit de conformité sanctionné par le Rapport sur l'Exécution de la Loi de Finances et la Déclaration générale de conformité et de l'audit de performance qui donne lieu à la production des rapports d'audit d'attestation de performance au nom des structures auditées. Ces rapports sont disponibles sur le site www.cdесcomptes.bj, actuellement en état de cessation de fonctionnalité. Le ministère de l'économie et des finances (Direction Générale du Budget) a pu récupérer et publier sur son site certains des rapports. Cf. http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf La réponse appropriée est donc b. L'ISC a effectué deux des trois types d'audits et les a rendus publics.

Researcher Response

d. L'ISC n'a effectué aucun des trois types d'audit ou ne les a pas rendus accessibles au public. Le Rapport d'exécution de la loi des finances n'est pas disponible. La déclaration générales de conformité n'est pas non plus publiée sur le site de l'ISC qui semble ne pas exister.

IBP Comment

Les commentaires des examinateurs externes sont bien notés. Bien que le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017 n'est pas disponible au public, la déclaration générale de conformité pourrait être acceptée comme un audit de conformité. La réponse est donc mise à jour de "d" à "c."

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All expenditures within the SAI's mandate have been audited.

Comments: Le mandat de la Chambre des Compte s'étant sur l'ensemble du périmètre de la loi finances. Ainsi le rapport d'audit, rapport sur l'exécution de la loi de finances, prend en compte l'ensemble des dépenses des unités administrations relevant du gouvernement central ainsi que celles concernant les budgets annexes et les comptes spéciaux du trésor. Cf. article 43 et suivants de la LOI N°2004-07 DU 23 OCTOBRE 2007 PORTANT COMPOSITION, ORGANISATION, FONCTIONNEMENT ET ATTRIBUTIONS DE LA COUR SUPREME. La réponse appropriée est une. Toutes les dépenses relevant du mandat de l'ISC ont été auditées. Cf. http://budgetbenin.bj/wp-content/uploads/2018/12/Declaration_Generale_de_Conformite_Gestion_2017.pdf pour apprécier l'étendue du contrôle effectué par la juridiction.

IBP Comment

Les commentaires des examinateurs sont bien reçus. Comme il a été déterminé que le rapport d'audit n'était pas accessible au public dans la section 1, la réponse actuelle de "d" est conservée.

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Comments: Les offices de l'Etat dont les ressources propres ne passent pas par la loi de finances sont régulièrement soumis au contrôle de la Chambre des Comptes. Nous proposons la réponse c. Les fonds extrabudgétaires représentant moins des deux tiers des dépenses associées aux fonds extrabudgétaires relevant du mandat de l'ISC ont été audités.

IBP Comment

Les commentaires des examinateurs sont bien reçus. Comme il a été déterminé que le rapport d'audit n'était pas accessible au public dans la section 1, selon les lignes directrices de l'enquête la réponse actuelle de "d" est conservée.

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

Le rapport d'audit (Le Rapport sur l'Execution de la Loi de Finances pour l'Année 2017) n'a pas été rendu public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.qob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Il n'existe pas de IFI au Bénin

Comment:

Il n'existe pas de IFI au Bénin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Il n'existe pas de IFI au Bénin

Comment:

Il n'existe pas de IFI au Bénin

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Il n'existe pas de IFI au Bénin

Comment:

Il n'existe pas de IFI au Bénin

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Il n'existe pas de IFI au Bénin

Comment:

Il n'existe pas de IFI au Bénin

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/07/DOB-2018-AN.jpg-1.pdf>

https://www.finances.bj/fileadmin/user_upload/rapport_dob_2018.pdf

Comment:

Le Parlement discute de la politique budgétaire avant le dépôt du projet de budget de l'exécutif et approuve les recommandations relatives au prochain budget au cours du Débat d'Orientation Budgétaire au mois de juin conformément à l'article 1er aliéna 15 de la LOLF qui définit le: Débat d'Orientation Budgétaire (DOB) : Dans le cadre du renforcement des pouvoirs de contrôle de l'Assemblée Nationale et afin d'améliorer l'information des parlementaires sur l'évolution des finances publiques à moyen terme, le Gouvernement présente, au plus tard le 30 juin de l'année, les documents budgétaires pluriannuels à savoir le Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP) et le Document de Programmation Pluriannuelle des Dépenses (DPPD).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/10/DECRET-2018.pdf>

Comment:

La législature reçoit le projet de budget de l'exécutif au moins deux mois, mais moins de trois mois, avant le début de l'année budgétaire. Conformément à l'Article 109 de la Constitution du Bénin: "L'Assemblée Nationale vote le projet de loi de finances dans les conditions déterminées par la loi. L'Assemblée Nationale est saisie du projet de loi au plus tard une semaine avant l'ouverture de la session d'octobre."
Voir décret N°2018-447 du 01 octobre 2018 portant transmission à l'Assemblée Nationale le PLF 2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Loi n°2018-39 du 28 décembre 2018 portant loi de finances, pour la gestion 2019

Comment:

L'Assemblée législative approuve le budget moins d'un mois avant le début de l'année budgétaire et au plus tard au début de l'année budgétaire.

En effet, la loi de finances 2019 a été adopté par le Parlement le jeudi 20 décembre 2018.
Voir la phrase introductive de la loi n°2018-39 du 28 décembre 2018, (page 1)

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget 2019 a été adopté le 20/12/2018, soit moins d'un mois avant le début de l'année budgétaire (<https://beninwebtv.com/2018/12/benin-loi-de-finance-2019-les-deputes-adoptent-un-budget-de-1-8775-milliards-fcfa/>)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

LOLF Bénin 2013

http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF

Comment:

Oui, le Parlement a un pouvoir juridique pour modifier le Projet de budget de l'exécutif avec certaines limites.

Confer loi organique relative aux lois de finance du Bénin LOLF 2013 : article 62 qui stipule ce qui suit: "Aucun article additionnel, aucun amendement-a-un projet loi de finances ne peut être proposé par l'Assemblée Nationale, sauf s'il tend a supprimer ou a réduire effectivement une dépense, a créer ou a accroître une recette."

Peer Reviewer

Opinion: Agree

Comments: Loi Organique relative aux Lois de finance du Bénin LOLF 2013: Article 62 : "Aucun article additionnel, aucun amendement à un projet de loi de finances ne peut être proposé par l'Assemblée Nationale, sauf s'il tend à supprimer ou à réduire effectivement une dépense, à créer ou à accroître une recette. De même, l'Assemblée Nationale ne peut proposer ni la création ni la suppression d'un programme, d'un budget annexe ou d'un compte spécial du Trésor. Tout article additionnel et tout amendement sont motivés et accompagnés des développements des moyens qui les justifient"Si un amendement ne peut créer une augmentation de dépense financé par une augmentation de recette, alors la réponse est c (33). Si c'est possible, la réponse est bien b

Government Reviewer

Opinion: Agree

Comments: Les restrictions en question sont, dans le cas du Bénin, les conditions posées par le pouvoir constituant. Il s'agit principalement des dispositions organiques et légales d'encadrement du pouvoir d'amendement des parlementaires. Cf. Art. 107. de la Constitution béninoise du 11 décembre 1990- "Les propositions et amendements déposés par les députés ne sont pas recevables lorsque leur adoption aurait pour conséquence soit une diminution des ressources publiques, soit la création ou l'aggravation d'une charge publique, à moins qu'ils ne soient accompagnés d'une proposition d'augmentation de recettes ou d'économies équivalentes".

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Rapport général d'adoption du projet de loi de finances 2019
<http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-GENERAL-LF-2019.pdf>

Comment:

Oui, le Parlement a utilisé son pouvoir juridique pour modifier le Projet de budget 2019 de l'exécutif et certains amendements ont été adoptés.

- Rapport général d'adoption du projet de la loi de finances 2018- voir la section "Recommandations spécifiques" à partir de la p. 38

- Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2019 au point V- MISE EN ŒUVRE DES RECOMMANDATIONS FORMULÉES A L'OCCASION DE L'EXAMEN DU BUDGET GESTION 2018

- Résultats issus des amendements du projet de budget par l'Assemblée Nationale

- Tableau des articles de la loi de finances nés de l'examen du projet de loi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Rapport général d'adoption du projet de loi de finances 2019
<http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-GENERAL-LF-2019.pdf>

Comment:

Oui, une commission des finances de l'Assemblée Nationale dispose d'au moins un mois pour examiner le Projet de budget de l'exécutif, et a publié un rapport contenant des conclusions et des recommandations préalablement à l'adoption du budget.

- Voir Rapport général de l'Assemblée Nationale sur l'étude du projet de loi de finances, gestion 2019 sur le lien: <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-GENERAL-LF-2019.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Il existe une commission permanente budgétaire (Commission des finances et des échanges), qui a préparé un rapport (dont l'adoption était prévu le 14 décembre 2019) avant l'adoption du budget par l'Assemblée <https://lanouvelletribune.info/2018/09/budget-2019-de-lassemblee-nationale-au-benin-les-observations-du-gouvernement-bloquent-le-vote-du-rapport/> ; <https://www.lanationbenin.info/index.php/actus/159-actualites/18780-etude-de-la-loi-de-finances-2019-au-parlement-la-commission-budgetaire-amorce-la-derniere-ligne-droite>). Toutefois ce rapport n'est pas publié en ligne

Government Reviewer

Opinion: Agree

Researcher Response

Le rapport a été mis à la disposition des parlementaires le 17 décembre 2018 avant le vote du budget le 20 décembre. Mais je n'ai pas de preuve que la Rapport ait été publié sur le site web du parlement ou de la DGB avant le vote le 20 décembre. Dans ce cas la réponse est : c

IBP Comment

IBP est d'accord avec la "Response to Review" du chercheur. La réponse est mise à jour de "a" à "c."

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Aucun rapport spécifique n'a été produit et publié à cet effet

Comment:

Aucun rapport spécifique n'a été produit et publié à cet effet.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. 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.

Comments: Deux commissions réunissant tous les députés se sont réunis pour analyser le budget de chaque ministère du 12 novembre au 17 décembre, soit plus d'un mois, d'après le rapport général de l'Assemblée nationale (page 34, <http://budgetbenin.bj/rapport-du-parlement-sur-les-projets-de-lois-de-finance/>)

Government Reviewer

Opinion: Disagree

Suggested Answer: a. 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.

Comments: Lors des travaux parlementaires pour l'approbation du budget de l'Etat pour la gestion 2019, des commissions spéciales ont examiné, pendant une période dépassant un mois (cf. calendrier des travaux parlementaires à l'adresse <http://budgetbenin.bj/wp-content/uploads/2018/12/calendrier-AN-2018.pdf>), les budgets des secteurs dont ils sont responsables. A l'adresse <http://budgetbenin.bj/rapport-du-parlement-sur-les-projets-de-lois-de-finance/> se trouvent publiés l'ensemble des rapports. Par ailleurs, les liens ci-dessous conduisent directement aux contenus de certains rapports spéciaux. <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-SPECIAL-BUDGET-SANTE-2019.pdf> <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-SPECIAL-BUDGET-ENERGIE-2019.pdf> http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT_SPECIAL_BUDGET-Travail-et-Fonction-Publique-2019.pdf http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT_MEDIATEUR-2019.pdf http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT_AFFAIRES_SOCIALES-et-MICRO-FINANCE-2019.pdf <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-SPECIAL-BUDGET-MEMP-2019.pdf> La réponse appropriée est une. Oui, les comités sectoriels ont eu au moins un mois pour examiner le projet de budget de l'exécutif et ils ont publié des rapports contenant des conclusions et des recommandations avant l'adoption du budget.

Researcher Response

la réponse est a. 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.

IBP Comment

Les commentaires des relecteurs externes sont bien reçus. Mais selon le Wayback Machine sur l'Internet Archive, les rapports sectoriels spéciaux n'étaient pas encore publiés en ligne au 6 janvier 2019, soit déjà après l'approbation du budget 2019. La réponse est donc mise à jour de "d" à "c."

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Non, aucun comité n'a pas examiné la mise en œuvre en cours d'année 2018 et aucun rapport n'a été produit et publié à cet effet

Comment:

Non, aucun comité n'a pas examiné la mise en œuvre en cours d'année 2018 et aucun rapport n'a été produit et publié à cet effet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Comments: Les rapports en cours d'année sont examinés par le Parlement. Cf. le point sur L'EXECUTION DE LA LOI DE FINANCES, GESTION 2018 A FIN SEPTEMBRE à la page 11 du rapport général produit par la commission des finances. <http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT--LF-2019.pdf> La réponse appropriée est b. Oui, un comité a examiné la mise en œuvre au cours de l'année à une ou plusieurs reprises (mais moins de trois fois) et a publié un rapport contenant des conclusions et des recommandations.

Researcher Response

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Parce que le Rapport général de la commission des finances est déjà évalué à la question 112, il ne peut pas être évalué dans cette réponse, afin de maintenir la cohérence entre les pays de l'enquête. La réponse actuelle de "d" est donc maintenue.

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

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

A l'Article 15 de la LOLF il est mentionné ce qui suit: "Pour les besoins de l'exercice de la fongibilité des crédits prévue à l'article 16, la modification des crédits de personnel, de biens et services ou de transfert en crédits d'investissement donne lieu à la création automatique d'autorisations d'engagement pour un montant équivalent. Ces autorisations d'engagement font l'objet d'une ratification dans la plus prochaine loi de finances."

Comment:

La loi Organique relative aux Lois de Finances (LOLF) exige de l'exécutif qu'il obtienne l'approbation de la législature avant de transférer des fonds entre unités administratives, mais dans la pratique, l'exécutif transfère des fonds sans obtenir l'approbation de la législature.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Comments: La loi n'oblige pas l'exécutif à obtenir l'accord du corps législatif avant de procéder à tout transfert de fonds entre les unités administratives: la loi organique sur les lois de finances prévoit la possibilité d'effectuer des transferts de crédits entre ministères, autorisés par décret pris en conseil des ministres. Toutefois, le montant des transferts et virements (transferts entre programme d'un même ministère) affectant un même programme est limité à 10% des crédits du programme. Le transfert n'est pas autorisé d'une dotation vers un programme.

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Comments: Au Bénin; il n'y a pas d'obligation légale ou réglementaire obligeant le Gouvernement à recourir à l'accord du Parlement avant de prendre des actes modificatifs du budget. Le Gouvernement a l'obligation de rendre compte au Parlement desdits actes. Cf. articles 24 et 26 de la loi organique n°2013-14 du 27 septembre 2013 portant loi organique relative aux lois de finances LOLF Bénin 2013 à l'adresse

http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF La réponse appropriée est ré. Aucune loi ou réglementation n'oblige l'exécutif à obtenir l'approbation du parlement avant de transférer des fonds entre unités administratives et, dans la pratique, il transfère les fonds entre unités administratives avant d'obtenir l'approbation du parlement.

Researcher Response

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

IBP Comment

IBP est d'accord avec les contributions des examinateurs externes. La réponse est mise à jour de "c" à "d."

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

LOLF Bénin 2013

http://www.caabenin.net/phocadownload/text_de_reference/LOLF.PDF

Comment:

LOLF Article 34 : Sous réserve des dispositions concernant les budgets annexes et les comptes spéciaux du Trésor, toutes les recettes et toutes les dépenses budgétaires de l'Etat sont retracées dans le budget général.

LOLF Article 36 : Par dérogation aux dispositions de l'article 34, des procédures particulières peuvent permettre d'assurer une affectation au sein du budget général.

Ces procédures sont la procédure du fonds de concours et la procédure de rétablissement de crédits.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

1. lien présentant les documents sur le budget 2016: <http://budgetbenin.bj/loi-de-finances-2016/>
2. lien présentant la Loi de finance initiale 2016: <http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-Finances-initiale-2016.pdf>
3. lien présentant la loi de finances rectificative 2016: <http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-finances-rectificative-2016.pdf>
4. la LOLF en son article 51 stipule ce qui suit : "En cours d'exercice, un projet de loi de finances rectificative est déposé par le Gouvernement :
 - si les grandes lignes de l'équilibre budgétaire et financier définies par la loi de finances de l'année se trouvent bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits ;
 - si les recettes constatées dépassent sensiblement les provisions de la loi de finances de l'année ;
 - s'il y a intervention de mesures législatives ou réglementaires affectant, de manière substantielle l'exécution du budget.

Comment:

La LOLF en son article 51 exige de l'exécutif qu'il obtienne l'approbation de l'Assemblée Nationale avant de réduire les dépenses en deçà des niveaux adoptés en réponse à un manque à gagner ou pour d'autres raisons. En 2016 le Gouvernement l'a fait en juillet. Les liens ci-dessous présentent le budget initial et le budget rectificatif

- Loi de finance initiale 2016: <http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-Finances-initiale-2016.pdf>
- Loi de finances rectificative 2016: <http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-finances-rectificative-2016.pdf>

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)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the

Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

<http://budgetbenin.bj/wp-content/uploads/2017/12/REGLEMENT-DEFINITIF-DES-BUDGETS-DE-L%E2%80%99ETAT-GESTIONS-2015-ET-2016.pdf>

Comment:

L'Assemblée Nationale a adopté le vendredi 6 juillet 2018, les lois portant règlement définitif des budgets de l'Etat, gestions 2015 et 2016. Avec cette délibération législative, le pays se hisse au rang des Etats au sein desquels la reddition de compte constitue un impératif de gestion et de transparence. Néanmoins, les rapports de cette délibération ne sont pas encore publiés.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'audit sur le budget 2016 a été transmis à l'Assemblée en annexe au projet de loi de règlement définitif du budget 2016, par le décret n°2017-504 du 24 octobre 2017, au moment de l'ouverture de la session budgétaire pour la loi de finances 2018 conformément à la loi organique relative aux lois de finances. L'Assemblée a voté la loi de règlement 2016 le 6 juillet 2018. (<http://budgetbenin.bj/wp-content/uploads/2017/12/REGLEMENT-DEFINITIF-DES-BUDGETS-DE-L%E2%80%99ETAT-GESTIONS-2015-ET-2016.pdf> ; <https://www.lespharaons.com/loi-de-reglement-definitif-du-budget-de-letat-2016-le-gouvernement-de-la-rupture-opte-pour-une-transparence-totale-dans-la-gestion/>)

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Constitution du Bénin: <http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

I - DE LA COUR SUPREME

Article 131

La Cour Suprême est la plus haute juridiction de l'Etat en matière administrative, judiciaire et des comptes de L'Etat.
Elle est également compétente en ce qui concerne le contentieux des élections locales.
Les décisions de la Cour Suprême ne sont susceptibles d'aucun recours.
Elles s'imposent au Pouvoir Exécutif, au Pouvoir Législatif, ainsi qu'à toutes les juridictions.

Article 133

Le Président de la Cour Suprême est nommé pour une durée de cinq ans par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les magistrats et les juristes de haut niveau, ayant quinze ans au moins d'expérience professionnelle par décret pris en Conseil des Ministres.
Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

Comment:

Selon les articles 131 et 133 de la Constitution du Bénin, Les décisions de la Cour Suprême ne sont susceptibles d'aucun recours. Elles s'imposent au Pouvoir Exécutif, au Pouvoir Législatif, ainsi qu'à toutes les juridictions.
Le Président de la Cour Suprême est nommé pour une durée de cinq ans par le Président de la République, et il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.
<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

Peer Reviewer

Opinion: Agree

Comments: Le Président de la Chambre des comptes est nommé par décret pris en conseil des Ministres, après avis conforme du Conseil supérieur de la Magistrature <https://levenementprecis.com/2018/09/21/entree-en-fonction-de-ismath-bio-tchane-a-la-cour-supreme-batoko-installe-la-presidente-de-la-chambre-des-comptes-dans-ses-fonctions/>

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Constitution du Bénin

<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

Selon la Constitution du Bénin en son Article 133, "le Président de la Cour Suprême est nommé pour une durée de cinq (05) par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les Magistrats et les juristes de haut niveau, ayant quinze (15) ans au moins d'expérience professionnelle par décret pris en conseil des ministres.
Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

LOI N° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement

et attributions de la Cour Suprême dit ceci: Article 5 : La Cour Suprême est dirigée par un président.

Conformément à l'article 133 de la Constitution du 11 décembre 1990, le président de la Cour Suprême est nommé pour une durée de cinq ans par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les magistrats et les juristes de haut niveau, ayant quinze ans au moins d'expérience professionnelle, par décret pris en conseil des ministres.

Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

Article 7: " ne peut être mis fin à titre temporaire ou définitif aux fonctions des membres de la Cour Suprême et du ministère public que dans les

formes prévues pour leur nomination et sur avis du bureau de la Cour.

Les juges ne sont soumis dans l'exercice de leurs fonctions qu'à l'autorité de la loi. Les magistrats du siège sont inamovibles. Ils ne peuvent recevoir sans leur consentement une affectation nouvelle même en avancement.

Comment:

Le Président de la Cour Suprême est inamovible pendant la durée de son mandat de cinq (05) ans qui n'est renouvelable qu'une seule fois.

Constitution du Bénin

<http://www.cour-constitutionnelle-benin.org/lacourpresent/decrets/Constitution.pdf>

Selon la Constitution du Bénin en son Article 133, "le Président de la Cour Suprême est nommé pour une durée de cinq (05) par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les Magistrats et les juristes de haut niveau, ayant quinze (15) ans au moins d'expérience professionnelle par décret pris en conseil des ministres.

Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

LOI N° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement

et attributions de la Cour Suprême dit ceci: Article 5 : La Cour Suprême est dirigée par un président.

Conformément à l'article 133 de la Constitution du 11 décembre 1990, le président de la Cour Suprême est nommé pour une durée de cinq ans par le Président de la République, après avis du Président de l'Assemblée Nationale, parmi les magistrats et les juristes de haut niveau, ayant quinze ans au moins d'expérience professionnelle, par décret pris en conseil des ministres.

Il est inamovible pendant la durée de son mandat qui n'est renouvelable qu'une seule fois.

Article 7: " ne peut être mis fin à titre temporaire ou définitif aux fonctions des membres de la Cour Suprême et du ministère public que dans les formes prévues pour leur nomination et sur avis du bureau de la Cour.

Les juges ne sont soumis dans l'exercice de leurs fonctions qu'à l'autorité de la loi. Les magistrats du siège sont inamovibles. Ils ne peuvent recevoir sans leur consentement une affectation nouvelle même en avancement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

En se référant à la Loi N° 2004-07 du 23 octobre 2007 portant Composition, Organisation, fonctionnement et Attributions de la Cour suprême en son article 18 il est dit ce qui suit : "La Cour Suprême est placée sous l'autorité de son président qui en est le seul responsable. Il est l'ordonnateur chargé de l'exécution du budget de la Cour Suprême. Il fixe par ordonnance, les indemnités et les avantages en nature à accorder aux magistrats et au personnel de la cour dans le cadre de sa dotation budgétaire. la nature de ces indemnités et avantages à accorder aux magistrats est déterminée par le statut des magistrats de la Cour suprême"

Comment:

Le Président de la Cour Suprême détermine son propre budget et le soumet à l'exécutif, qui l'accepte avec peu ou pas de changement. Le niveau de

financement correspond globalement aux ressources dont la Cour a besoin pour s'acquitter de son mandat dans la mesure du cadrage du Ministère de l'Economie et des Finances.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Comments: Le budget est proposé par la Chambre et fait l'objet d'arbitrage budgétaire par le Ministère de l'économie et des finances selon le cadrage adopté. Le budget ne semble pas être suffisant pour assumer la mission, ce qui est souligné par le rapport de l'Assemblée sur le budget de la Cour Suprême. L'équipe, composée d'une dizaine d'auditeurs, est très faible numériquement (<http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-SPECIAL-BUDGET-COUR-SUPREME-2019.pdf>)

Government Reviewer

Opinion: Agree

Researcher Response

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

IBP Comment

Le commentaire de l'examineur pair est bien noté. La section VI du rapport qu'il cite contient les préoccupations des membres de l'assemblée concernant certaines questions relatives aux ressources de la cour suprême (voir "VI. PREOCCUPATIONS DES DEPUTES"). La réponse est donc mise à jour de "a" à "c."

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

<http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

Article 42: La chambre des comptes de la Cour Suprême juge les comptes des comptables publics sous réserve de la compétence que les dispositions de la présente loi attribuent, en premier ressort aux chambres des comptes des cours d'appel.

Article 43: La chambre des comptes assiste le parlement et le Gouvernement dans le contrôle de l'exécution des lois de finances.

Article 45 : La chambre des comptes peut procéder à des enquêtes et formuler des avis à la demande du Gouvernement ou du parlement sur toutes questions d'ordre financier et comptable relevant de sa compétence.

Comment:

La Chambre des Compte de la Cour Suprême dispose d'un pouvoir discrétionnaire important, mais ne peut l'exercer qu'à la demande du Gouvernement ou du Parlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer:

IBP Comment

Sans plus de détails sur le désaccord de l'examineur du gouvernement, la réponse actuelle de "b" est maintenue.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

LOI N° 2004- 07 DU 23 OCTOBRE 2007 portant composition, organisation, fonctionnement et attributions de la Cour Suprême: <http://www.legibenin.net/pdfs/Loi/Lois%20131217/Lois%202004/L.%202004-07.pdf>

Article 1er: Conformément à l'article 131 de la Constitution du 11 décembre 1990, la Cour Suprême est la plus haute juridiction de l'Etat en matière administrative, judiciaire et des comptes de l'Etat...

Les décisions de la Cour Suprême ne sont susceptibles d'aucun recours.

Elles s'imposent au pouvoir exécutif, au pouvoir législatif ainsi qu'à toutes les juridictions.

Article 49: En attendant l'installation des chambres administratives et des comptes des tribunaux de première instance et des cours d'appel, la chambre administrative et celles des comptes de la Cour suprême demeurent compétentes en ces matières en premier et dernier ressort.

Comment:

Les décisions d'audit de la Chambre des Comptes de la Cour Suprême ne sont susceptibles d'aucun recours et s'imposent tous.

Peer Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<http://budgetbenin.bj/wp-content/uploads/2017/12/REGLEMENT-DEFINITIF-DES-BUDGETS-DE-L%E2%80%99ETAT-GESTIONS-2015-ET-2016.pdf>

Comment:

La Chambre des Comptes de la Cour Suprême est la juridiction financière qui a travaillé pour l'adoption le vendredi 6 juillet 2018, des lois portant règlement définitif des budgets de l'Etat, gestions 2015 et 2016 par l'Assemblée Nationale. Cet exercice se fait chaque année en sorte que le Bénin a rattrapé son retard dans le vote des lois de règlement des finances publiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: dans le commentaire du chercheur, il est mentionné Canada. Il s'agit plutôt de la cour suprême du Bénin.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Conseil Economique et Social

<http://budgetbenin.bj/wp-content/uploads/2018/12/Le-projet-de-loi-de-finances-2019-avis-CES-AM-compressed.pdf>

<http://budgetbenin.bj/wp-content/uploads/2018/12/Rencontre-avec-le-ministre-CES.pdf>

Echanges avec les OSC

<http://budgetbenin.bj/wp-content/uploads/2018/12/Rencontre-de-la-Direction-G%C3%A9n%C3%A9rale-du-Budget-avec-les-acteurs-de-la-soci%C3%A9t%C3%A9-civile-renforcement-de-la-citoyennet%C3%A9-du-budget..pdf>

Budget général de l'Etat gestion 2019 : plaidoyer de la Société civile

http://www.socialwatch.bj/images/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf

Comment:

Le Gouvernement à travers le Ministère de l'Economie et des Finances utilise des mécanismes de participation ouverts par lesquels les acteurs non étatiques et les représentants du gouvernement échangent leurs points de vue sur le budget. Nous pouvons citer en exemples:

- Le calendrier budgétaire pour le budget 2019 consacre plus de 10 étapes d'implication des citoyens au processus budgétaire (rencontre d'échanges avec les organisations de la société civile comme Social Watch Bénin, le secteur privé, le patronat, le Conseil Economique et Social, etc) qui a été distribué aux citoyens en version papier.

- Lors des travaux d'élaboration du projet du DPBEP initial, la Direction Générale des Affaires Economiques (DGAE) a recueilli les points de vue et les propositions des acteurs de la société civile et du secteur privé dans la formulation des orientations économiques et budgétaires.

- L'implication des Cellules de Participation Citoyenne (regroupement des OSC au niveau local) lors des travaux des conférences budgétaires communales.

- Loi d'orientation envoyée aux organisations de la société civile

- Invitation des OSC au Débat d'Orientation Budgétaire à l'Assemblée Nationale

- Présentation d'un mémorandum de la société civile pour la prise en compte des priorités exprimées par les communautés à la base dans les prévisions budgétaires de l'Etat lors de l'élaboration du projet de budget de l'exécutif

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Le calendrier budgétaire pour l'élaboration de la loi de finances 2019, pris par arrêté du Ministre de l'économie et des finances, prévoit plusieurs étapes pour inclure le public dans la formulation du budget: juin 2018, organisation du débat citoyen sur les orientations budgétaires; juillet 2018, rencontre du MEF avec le secteur privé; 20/09/2018, rencontre du MEF avec la société civile et les centrales syndicales. Certaines organisations de la société civile identifiées par le ministère sont invitées (à vérifier: a priori les séances ne sont pas ouvertes à tous). Mais les comptes-rendus ne sont pas publiés > 0

Government Reviewer

Opinion: Agree

Researcher Response

Des séances sont organisées avec des acteurs non étatiques mais les comptes rendus ne sont pas toujours produits et publiés. La réponse est donc : c

IBP Comment

Le commentaire du chercheur est bien noté, et l'IBP est d'accord. La réponse est révisée de "a" à "c."

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Conseil Economique et Social

<http://budgetbenin.bj/wp-content/uploads/2018/12/Le-projet-de-loi-de-finances-2019-avis-CES-AM-compressed.pdf>

Echanges avec les OSC

http://socialwatch.bj/wp-content/uploads/2018/11/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf

<http://budgetbenin.bj/wp-content/uploads/2018/12/Rencontre-de-la-Direction-G%C3%A9n%C3%A9rale-du-Budget-avec-les-acteurs-de-la-soci%C3%A9t%C3%A9-civile-renforcement-de-la-citoyennet%C3%A9-du-budget..pdf>

Echanges avec l'Unicef et les OSC sur la problématique des relais communautaires et la prise en compte des enfants et des femmes à travers les Ministères de l'Education et des Affaires Sociale

Comment:

Oui, l'exécutif prend des mesures concrètes pour inclure les personnes et / ou les OSC représentant les groupes vulnérables et sous-représentés de la population dans la formulation du budget annuel :

- au cours des conférences communales dans le projet du budget de l'Etat ou toutes les catégories d'acteurs sont supposées participer ;

- au cours des rencontres avec les OSC dans la définition des priorités par secteur (aspirations de la société civile pour le projet de budget 2019) où les acteurs sont appelés à prendre en compte toutes les couches sociales dont les jeunes les femmes et les personnes handicapées;

- Création d'une ligne budgétaire dotée de 1,5 milliards de FCFA en faveur de la santé communautaire dans le budget 2019 suite aux échanges avec la société civile. Voir la Note analytique sur les finances locales 2019, tableau N° 8 (Page 14)

- Echanges avec l'Unicef et les OSC sur la problématique des relais communautaires et la prise en compte des enfants et des femmes à travers les Ministères de l'Education et des Affaires Sociale

Dans le document de position des OSC Social Watch et ALCRER à la page 5 et suivants ses propositions sont faites par les OSC en faveur des plus pauvres et marginalisés

http://socialwatch.bj/wp-content/uploads/2018/11/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf

à partir de la page 5 du document des OSC des propositions sont faites au Gouvernement pour améliorer le Budget de l'Etat

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Government Reviewer

Opinion: Agree

Researcher Response

le gouvernement a un projet qui cible les femmes et les enfants à travers le plaidoyer de l'UNICEF et de Social Watch Bénin. Beaucoup d'efforts se font par le gouvernement pour atteindre les plus démunis dans la mesure du possible

IBP Comment

Veillez consulter les commentaires du chercheur et de l'IBP pour Q125. De plus, les sources liées par le chercheur ici dans la section "Source" se rapportent toutes à la participation du public et / ou à l'analyse de la société civile du PLF après sa soumission à l'Assemblée nationale, et pas "préalablement à la présentation du budget devant le Parlement." En outre, il n'y a pas de comptes rendus pour les activités citées dans le champ "Comment," ou, dans le cas du document de position des OSC, il concerne les activités de la société civile plutôt que les mécanismes gouvernementaux. La réponse est donc révisée de "a" à "b".

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration

3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

<https://visages-du-benin.com/etude-en-commission-du-projet-de-loi-de-finances-gestion-2018-la-societe-civile-soumet-ses-priorites-aux-deputes/>
<https://socialwatch.bj/?p=289>
<http://alcrer.org/processus-budgetaire-2019-long-alcrer-social-watch-benin-et-les-osc-elaborent-leur-document-de-plaidoyer-sur-le-budget-de-letat-2019/>

Comment:

L'engagement de l'exécutif avec les citoyens couvre l'ensemble des six thèmes.

1. Questions macro-économiques (DPBEP pages 31-34) qui se focalise surtout sur l'environnement et le contexte sociopolitiques et économiques et les influences des marchés internationaux
2. Prévisions des recettes, politiques et administration en ce qui concerne les charges de l'assiette fiscale et des nouvelles taxes en perspectives à imposer aux citoyens
3. Politiques relatives aux dépenses sociales (DPBEP pages 19-21) pour l'amélioration des services sociaux de base et le choix des priorités exprimées par les citoyens
4. Niveau du déficit et de la dette (DPBEP « point C » page 13); les agents publics expliquent la soutenabilité de la dette intérieure et extérieure et les mesures prises pour respecter les engagements, la gestion des remises de dettes
5. Projets d'investissements publics (DPBEP pages 25-33); les articulations avec le Programme d'action du Gouvernement, la capacité du pays à financer les PIP et le niveau d'exécution des dépenses PIP, le suivi des chantiers par les Groupes thématiques de la Société Civile, suivi du processus de passation des Marchés publics et des PPP
6. Services publics, suivi de la qualité des services sociaux de base, du transfert des ressources au collectivités territoriales.

Ce mécanisme se fait à travers;

- les échanges et des discussion sur la base de documents préparatoires entre le ministère de l'Economie et des Finances et les acteurs non étatiques ;
- le partage des documents budgétaires entre le Ministère de l'Economie et des Finances et la société civile lors de l'élaboration du projet de loi de finances ;
- Présentation et discussion d'un memorandum de la société civile à l'Assemblée Nationale, le Ministère de l'Economie et des Finances, les donateurs et la presse.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Pas de mécanisme de participation citoyenne sur le contrôle du budget en 2018 à ma connaissance

Government Reviewer

Opinion: Agree

Researcher Response

le document de position de la société civile et les divers débats menés avec le pouvoir public couvrent tous les 6 sujet. Ces échanges commence dès Février lors de l'élaboration du DPBEP avec la DGAE. Ils se poursuivent au cours des échanges entre les OSC et la DGB avant le débats d'orientation budgétaire entre le parlement et le Gouvernement. tous les 6 aspects sont analysés par les OSC dans le document de position sur le budget après le vote du projet de loi de finances à l'assemblée. aucun aspect n'est laissé de côté.

IBP Comment

Veuillez consulter le commentaire du chercheur pour Q125. Comme il n'y a pas de comptes rendus détaillant les sujets d'engagement (les 3 liens dans le champ "Source" décrivent l'engagement avec le législatif plutôt qu'avec l'exécutif), et le champ "Comment" décrit le contenu du DPBEP, la réponse est révisée de "a" à "c."

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Plateforme des Acteurs de la Société Civile du Bénin (PASCiB)
<http://www.pascibenin.org/>

Maison de la société civile (MdSC)

<http://mdscbenin.org/>
<https://mdscbenin.org/wp-content/uploads/2018/10/FoSIR-2018-TDR-vf.pdf>

Suivi et supervision de la Redevabilité dans les Communes

<https://socialwatch.bj/?p=281>

<https://lanationbenin.info/index.php/societe-2/146-societe/14616-programme-de-redevabilite-dans-le-borgou-et-l-alibori-les-cellules-de>

participation-citoyenne-s-approprient-le-concept
<https://www.24haubenin.info/?Renforcement-de-capacites-sur-l-application-Communes-229>
https://www.finances.bj/fileadmin/user_upload/resume_du_rapport_evaluation_du_systeme_national_d_integrite_du_benin.pdf
<https://www.google.com/search?q=PartiCIP+dans+les+Communes+alcrer&tbm=isch&source=univ&safe=active&sa=X&ved=2ahUKEwjctqoz-ngAhUqxosBHZTOCbQsAR6BAgEAE>
https://www.google.com/search?safe=active&ei=9PfcXLv4Mrer1fAPk-S-0A8&q=Benin+revue+trimestrielle+des+minist%C3%A8res&oq=Benin+revue+trimestrielle+des+minist%C3%A8res&gs_l=psy-ab.3...10953.26015..26693...0.0..0.281.3977.0j13j7.....0....1..gws-wiz.....0i71j35i304i39j33i22i29i30j33i160.3cv6PSXNhGE

Comment:

Oui, l'exécutif utilise des mécanismes de participation ouverts qui permettent aux membres du public et aux représentants du gouvernement d'échanger leurs idées sur le budget :

- A travers les revues sectorielles organisées par les ministères (cas des ministères de la Santé, des trois ordre de l'Enseignement et de l'Education, de l'Agriculture, des affaires sociales, du Cadre de vie et du Développement Durable)

- La mise en oeuvre du Plan d'actions des recommandations du système national d'intégrité en application de l'Arrêté interministériel sur le système national d'intégrité à travers une collaboration entre le Gouvernement et la Société civile ;

- Le Suivi des projets-programmes et des des chantiers d'infrastructures publics sur le territoire national par les acteurs de la Société civile MdSC, PASCiB, ALCRER, FONAC Social Watch Bénin;

- La Présence de quatre (4) représentants influents de la société civile au sein de l'Autorité de Régulation des Marchés publics (FONAC, WANEP, Nouvelle Ethique et ONG ALCRER) parmi les 12 membres de l'organe de direction de l'autorité

https://www.google.com/search?safe=active&ei=9PfcXLv4Mrer1fAPk-S-0A8&q=Benin+revue+trimestrielle+des+minist%C3%A8res&oq=Benin+revue+trimestrielle+des+minist%C3%A8res&gs_l=psy-ab.3...10953.26015..26693...0.0..0.281.3977.0j13j7.....0....1..gws-wiz.....0i71j35i304i39j33i22i29i30j33i160.3cv6PSXNhGE

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Government Reviewer

Opinion: Agree

Researcher Response

Plusieurs processus de participations sont expérimentés avec les ministères et les gestionnaires de projet. A mon avis beaucoup d'efforts se font à ce niveau.

IBP Comment

Concernant les sources fournies par le chercheur: le pdf MdSC ne fait pas mention de la loi de finances, ni de l'exécution budgétaire mais est plutôt un appel à propositions / projets ; les liens d'actualité sous la rubrique "Suivi et supervision de la Redevabilité dans les Communes" font référence à des événements organisés par la société civile ; Le Résumé du Rapport est une étude sur les réformes potentielles de 2016 qui ne se concentre pas sur l'exécution budgétaire, et PartiCIP se concentre sur les activités au niveau de la commune, pas au niveau national. Pour maintenir la cohérence entre les pays de l'enquête, la réponse est révisée de "a" à "d".

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

http://socialwatch.bj/wp-content/uploads/2018/11/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf

<http://budgetbenin.bj/wp-content/uploads/2018/12/Rapport-de-la-revue-du-PTA-2018-du-MASM-au-30-juin-2018.pdf>

<http://www.socialwatch.bj/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

Comment:

Oui, l'exécutif prend des mesures concrètes pour inclure les personnes et les organisations représentant les groupes vulnérables dans l'exécution du budget annuel :

- Prise en compte des contributions de groupes vulnérables et sous-représentés de la population lors des revues sectorielles ou revues conjointes ;

- Campagnes d'interpellation de la société civile sur l'exécution du budget de l'Etat

- Document de position des OSC à la page 6 sur le lien: http://socialwatch.bj/wp-content/uploads/2018/11/SYNTHESE_Document_Analyse_etPlaidoyer_PLF_gestion2019.pdf ,

on peut trouver: B. Mesures dans le secteur de la Protection sociale

Nous recommandons de :

vii. Améliorer le financement dédié au secteur des affaires sociales et de la microfinance par la réintroduction des projets d'investissement PAEF-PG et PPCV pour une meilleure protection sociale des couches vulnérables au Bénin

viii. Créer un FADEC Affaires sociales pour améliorer l'appui de proximité aux plus démunis

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Government Reviewer

Opinion: Agree

Researcher Response

la réponse est :- l'exécutif convoque des séances où toutes les couches de la société civile sont représentées

IBP Comment

Veuillez consulter le commentaire «IBP Staff» à Q128. Selon les lignes directrices pour la question 129, la réponse est révisée de "a" à "b".

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

la réponse est "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: l'engagement du Gouvernement auprès des citoyens couvre les six thématiques. Cf. différentes étapes d'implication de la société civile dans le plan d'actions pour l'amélioration de la transparence budgétaire <http://budgetbenin.bj/wp-content/uploads/2018/04/PLAN-D-ACTIONS-TRANSPARENCE-2018.pdf>

IBP Comment

Bien que le plan d'action cité par l'examinateur du gouvernement soit bien noté, nous aurions besoin de sources sur les réunions avec le public pour évaluer leur contenu. La réponse actuelle de "d" est maintenue.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.finances.bj/accueil/>

<http://budgetbenin.bj/>

<http://budgetbenin.bj/wp-content/uploads/2018/12/chai%CC%82ne-d%E2%80%99e%CC%81laboration-du-budget-de-l%E2%80%99etat.pdf>

<http://budgetbenin.bj/wp-content/uploads/2018/02/Calendrier-budg%C3%A9taire-2018.pdf>

Comment:

Des informations sont fournies en temps utile avant l'engagement des citoyens dans les phases de formulation du budget, à travers:

- la Chaîne d'Élaboration du Budget de l'Etat publié sur le site de la DGB et dont la version papier a été distribuée au OSC du 12 février 2018,

- l'Arrêté portant Planification des tâches relative à l'élaboration de la Loi des finances disponible sur le site de la DGB et transmis aux OSC en version papier.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Les invitations sont réalisées au dernier moment d'après une OSC > 0

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: La phase de la mise en oeuvre est marquée par une séance publique sanctionnée par un communiqué rendu public. Oui, des lettres d'invitation aux revues périodiques sectorielles (ministères dépensiers) sont adressées aux organisations de la société civile qui prennent part aux sessions revue à mi-parcours. La réponse appropriée est une. Des informations complètes sont fournies en temps utile avant l'engagement des citoyens dans les phases de formulation et de mise en œuvre du budget.

IBP Comment

Les sources citées par le chercheur sont plus applicables au calendrier (et en effet, la chaîne d'élaboration et le calendrier budgétaire dans le champ "Source" sont déjà cités pour la question 134). La réponse est donc révisée de "b" à "d".

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the

budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'exécutif ne fournit aucun compte rendu écrit comprenant la liste des contributions reçues et un rapport détaillé sur la manière dont les contributions ont été utilisées dans la formulation du budget annuel.

Comment:

L'exécutif ne fournit aucun compte rendu écrit comprenant la liste des contributions reçues et un rapport détaillé sur la manière dont les contributions ont été utilisées dans la formulation du budget annuel.

Peer Reviewer

Opinion: Agree

Comments: D'après la société civile, il n'y a pas de document pour montrer la prise en compte des contributions du public > 0

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Non, l'exécutif fournit aucun compte rendu écrit comprenant sur la liste des contributions reçues du public et un rapport sur la manière dont les contributions ont été utilisées pour faciliter le suivi du budget annuel.

Comment:

Non, l'exécutif fournit aucun compte rendu écrit comprenant sur la liste des contributions reçues du public et un rapport sur la manière dont les contributions ont été utilisées pour faciliter le suivi du budget annuel.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

<http://budgetbenin.bj/wp-content/uploads/2018/02/Calendrier-budg%C3%A9taire-2018.pdf>
<http://budgetbenin.bj/wp-content/uploads/2018/12/chai%CC%82ne-d%E2%80%99e%CC%81laboration-du-budget-de-l%E2%80%99etat.pdf>
<http://budgetbenin.bj/wp-content/uploads/2018/04/PLAN-D'CTIONS-TRANSPARENCE-2018.pdf>

Comment:

* Dans l'arrêté portant fixation du planning des tâches relatives à l'élaboration de la Loi des finances gestion 2019 sur le lien <http://budgetbenin.bj/wp-content/uploads/2018/02/Calendrier-budg%C3%A9taire-2018.pdf>, ainsi que sur la chaîne d'élaboration du budget de l'Etat sur le lien <http://budgetbenin.bj/wp-content/uploads/2018/12/chai%CC%82ne-d%E2%80%99e%CC%81laboration-du-budget-de-l%E2%80%99etat.pdf>, des étapes sont prévues pour l'implication du public à certaines phases du processus budgétaire. Ces étapes sont au nombre de 7 sur les 15 étapes prévues au total.
Par ailleurs, le Plan d'actions 2018 pour l'amélioration de la transparence budgétaire prévoit aussi l'implication des OSC à différentes phases du processus.

Peer Reviewer
Opinion: Agree

Comments: Le calendrier budgétaire pour l'élaboration de la loi de finances 2019, pris par arrêté du Ministre de l'économie et des finances, prévoit plusieurs étapes pour inclure le public dans la formulation du budget. Il est publié <http://budgetbenin.bj/wp-content/uploads/2018/02/Calendrier-budg%C3%A9taire-2019.pdf>

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the

public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<https://www.24haubenin.info/?Social-Watch-initie-une-rencontre-de-reddition-de-comptes-avec-des>

<http://budgetbenin.bj/wp-content/uploads/2018/12/Rapport-de-la-revue-du-PTA-2018-du-MASM-au-30-juin-2018.pdf>

http://socialwatch.bj/wp-content/uploads/2018/11/BudgetAffSociales2018_HD.pdf

<http://www.socialwatch.bj/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

http://socialwatch.bj/wp-content/uploads/2018/11/BudgetEduc2018_HD.pdf

Comment:

Oui, certains ministères comme le Ministère des Affaires sociales et de la Microfinance, le Ministère de la santé, le ministère des enseignements maternels et primaire, impliquent le public à travers les organisations de la Société Civile (PASCiB, ALCRER, FONAC, Social Watch etc.) dans les processus de formulation ou d'exécution du budget annuel.

Peer Reviewer

Opinion: Agree

Comments: Le 2 août 2018, le Ministère des affaires sociales a organisé une revue de l'exécution des activités au 30 juin

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Certains ministères sectoriels comme le Ministère des Affaires Sociales, le ministère de l'Agriculture et les ministères des enseignements impliquent le public à travers les organisations de la Société Civile (PASCIB, Social Watch et etc.) dans les processus de formulation ou d'exécution du budget annuel. Participation aux revues périodiques <http://budgetbenin.bj/wp-content/uploads/2018/12/Rapport-de-la-revue-du-PTA-2018-du-MASM-au-30-juin-2018.pdf> Suivi et supervision de la Redevabilité dans les Communes <http://www.socialwatch-benin.org/index.php/axes-prioritaires/141-redevabilite-dans-les-communes-de-parakou-perere-kandi-et-segbana-social-watch-benin-en-mission-de-suivi-et-supervision>

IBP Comment

Le commentaire de l'examinateur du gouvernement est bien reçu. Étant donné que seules certaines organisations de la société civile ont été invitées à fournir leurs commentaires plutôt que le grand public, la réponse "c" est maintenue.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

a. Yes, public hearings are held, and members of the public/CSOs testify.

Source:

<http://alcrer.org/budget-de-letat-gestion-2019-alcrer-et-les-osc-expose-leurs-observations-et-recommandations-aux-deputes/>
<http://ortb.bj/index.php/politique/18-revue-de-presse/10560-revue-de-presse-du-06-novembre-2018>

<https://leleaderinfobenin.net/projet-de-budget-exercice-2019-les-nouvelles-mesures-fiscales/>

Comment:

Dès l'ouverture de la session budgétaire gestion 2019 au Parlement, des auditions publiques ont lieu et des membres du public les OSC sont informés et témoignent à travers la presse écrite, les radios et les réseaux sociaux. A cet effet, les responsables des centrales syndicales et les autres organisations de la société civile, les responsables du conseil des investisseurs privés du Bénin, du patronat, de la chambre de commerce et d'industrie du Bénin, de la Chambre d'Agriculture et de l'Association des Communes du Bénin tiennent des audiences publiques la commission des finances de l'Assemblée Nationale.

Peer Reviewer

Opinion: Agree

Comments: Il existe des audiences publiques avec la société civile > 100 <http://alcrer.org/processus-budgetaire-2019-long-alcrer-social-watch-benin-et-les-osc-elaborent-leur-document-de-plaidoyer-sur-le-budget-de-letat-2019/>

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

Rapport général de l'Assemblée Nationale sur l'étude du budget 2019
<http://budgetbenin.bj/wp-content/uploads/2018/12/RAPPORT-GENERAL-LF-2019.pdf>

Comment:

Oui, l'Assemblée législative recherche des contributions sur les six thèmes :

Tous les points analysés lors de l'étude et du vote de la loi de finances se retrouvent dans le rapport général de l'Assemblée Nationale sur l'étude du budget 2019 de la page 10 à la page 20, dans les rubriques suivantes:

B- LES CARACTÉRISTIQUES DU PROJET DE LOI DE FINANCES, GESTION 2019 page 11

a. l'environnement économique international, régional et national page 13

b- L'économie béninoise et perspectives de croissance pour 2019 page 14

C- LES GRANDS AGRÉGATS DU PROJET DE LOI DE FINANCES POUR LA GESTION

2019 page 16

c-1- Budget de l'Etat. page 16

c-2- Budget général (y compris le déficit) page 17

c-3- Budget annexe du FNRB page 18

c-4- Comptes d'affectation spéciale (CAS) page 18

c-5- Equilibre budgétaire et financier page 19

c-5-1- Equilibre budgétaire pour 2019 page 19

c-5-2- Ressources et charges de trésorerie page 19
c-6- Plafond des autorisations d'emplois page 19

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez également consulter les pages 28-33 du Rapport Général pour les résumés des commentaires des syndicats, des organisations de la société civile, etc.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

L'Assemblée Nationale n'informe pas le public en retour sur la prise en compte de ses suggestions.

Comment:

L'Assemblée Nationale n'informe pas le public en retour sur la prise en compte de ses suggestions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Le point de l'exploitation des contributions des citoyens est produit par l'Assemblée Nationale et introduit dans le rapport général sur l'examen du projet de loi de finances. cf. page 28 à 32 intitulé A- L'AUDITION DES STRUCTURES SYNDICALES, DE LA SOCIÉTÉ CIVILE, DU SECTEUR PRIVE ET DE L'ASSOCIATION NATIONALE DES COMMUNES DU BENIN.....sur l'adresse <http://budgetbenin.bj/wp->

content/uploads/2018/12/RAPPORT-GENERAL-LF-2019.pdf. La présentation de ce rapport est publique et en direct sur la radio hémicycle, qui est la chaîne d'information de l'Assemblée Nationale, fréquence FM 103.4 La réponse appropriée est une. Oui, le législateur fournit un compte rendu écrit comprenant à la fois la liste des contributions reçues du public et un rapport détaillé sur la manière dont ces contributions ont été utilisées lors des délibérations législatives sur le budget.

Researcher Response

a. 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.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien noté. Compte tenu des informations contenues dans la section II. A du Rapport général sur l'examen du projet de loi de finances ("L'AUDITION DES STRUCTURES SYNDICALES, DE LA SOCIÉTÉ CIVILE, DU SECTEUR PRIVÉ ET DE L'ASSOCIATION NATIONALE DES COMMUNES DU BENIN"), la réponse est modifiée de "d" à "c."

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Non l'Assemblée Nationale ne tient pas des audiences publiques sur le rapport d'audit avec le public ou les OSC.

Comment:

Non l'Assemblée Nationale ne tient pas des audiences publiques sur le rapport d'audit avec le public ou les OSC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Comments: Avant l'adoption de la loi de règlement, le rapport d'audit de la juridiction financière est discutée en séance plénière publique.

Préalablement à cette audience, la commission des finances reçoit des contributions de plusieurs sources dont notamment des organisations de la société civile. Les plénières sont non seulement ouvertes au public mais sont également retransmises en direct sur la radio hémicycle (chaîne d'information du Parlement). La réponse appropriée est b. Oui, des audiences publiques sur le rapport de vérification sont organisées. Aucun témoignage du public n'est fourni pendant les audiences, mais les contributions du public sont reçues par d'autres moyens.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

La Cour suprême ne dispose pas de mécanismes formels grâce auxquels le public peut proposer des problèmes et sujets à inclure dans son programme d'audit.

Comment:

La Cour suprême ne dispose pas de mécanismes formels grâce auxquels le public peut proposer des problèmes et sujets à inclure dans son programme d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

La Cour Suprême ne défini pas son programme d'audit avec le public.

Comment:

La Cour Suprême ne défini pas son programme d'audit avec le public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Le public ne contribue pas officiellement aux enquêtes de la Cour Suprême.

Comment:

Le public ne contribue pas officiellement aux enquêtes de la Cour Suprême.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

oui

Comment:

oui

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

d. No, the Executive's Budget Proposal does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:

Projet de budget de l'Etat:

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Les ressources affectées aux secteurs sont sous forme de dépense. Les recettes issues de tous les régis sont réunies dans une seule caisse. Il s'agit du principe d'unicité des caisses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Veuillez consulter la question S2. Étant donné que sa réponse traite de la présence de recettes affectées à la santé, il est possible qu'elles soient présentées dans le PLF, mais elles ne le sont pas. La réponse est donc révisée de "e" à "d".

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents *at least the total amount* of revenues earmarked for the sector or the total sector's expenditure associated with the earmarked revenue.

Source:

Rapport de fin d'année gestion 2017

<http://budgetbenin.bj/rapport-de-fin-dannee/>

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9-2017.pdf>

Comment:

c. Oui, le rapport de fin d'année (ou le rapport final en année) présente au moins le montant total des recettes affectées au secteur ou les dépenses totales du secteur associées aux recettes affectées.

page 19 : 5.) Point sur les mouvements de crédits (réaffectation des fonds entre unités administratives)
Tableau n°10 : Synthèse des réaffectations de fonds entre unités administratives en 2017 (en FCFA)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: <http://budgetbenin.bj/wp-content/uploads/2018/03/ANNEXE-RAPEX-2017.pdf>

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

a. Yes, the Executive's Budget Proposal presents all individual sources of donor assistance for the sector and the specific sector's expenditure associated with each source of donor assistance.

Source:

Budget de l'Etat gestion 2019: Présentation détaillé des prévisions de dépenses par ministère et institution de l'Etat. Tome II :36 Ministère de la santé (fichier: 36 MS.pdf) voir les nomenclatures 100000020 OMS, 100000023 UNICEF, 100000080 GAVI, 100000082 Fonds Saoudiens, 100000084 PMI,

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

a) Le budget du secteur de la santé présente toutes les sources de financement par partenaire technique et financier (donateur) et la part du budget national affecté au secteur.

Dans le document Budget de l'Etat gestion 2019 - Présentation détaillée des prévisions de dépenses par ministère et institution de l'Etat - Tome II - 36 Ministère de la santé - nomenclatures des donateurs: 100000020 OMS, 100000023 UNICEF, 100000080 GAVI, 100000082 Fonds Saoudiens, 100000084 PMI etc...

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Executive's Budget Proposal does not present total donor assistance for the sector or the total sector's expenditure associated with donor assistance.

Government Reviewer

Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification, but it is not consistent with the

classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

Rapport de fin d'année gestion 2017 au point 3: Classification fonctionnelle page 34,
Tableau N°15: Présentation de l'exécution du budget de l'Etat, gestion 2017 par fonction (en million de FCFA).
<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Loi de finances 2017

<http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-finances-2017.pdf>

Projet loi de finances 2017

http://budgetbenin.bj/wp-content/uploads/2018/02/rapport_synthese_de_presentation_de-la_loi_de_finances-2017.pdf

Comment:

Oui, le rapport de fin d'année (ou le rapport final en cours d'année) présente les dépenses selon une classification fonctionnelle, mais elles ne concordent pas avec la classification présentée dans le projet de budget de l'exécutif ou dans le budget approuvé. Les dépenses sont présentées suivant les différentes fonctions exercé par l'Etat.

Rapport de fin d'année gestion 2017 au point 3: Classification fonctionnelle page 35,
Tableau N°15: Présentation de l'exécution du budget de l'Etat, gestion 2017 par fonction (en million de FCFA).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget. (Please add a comment for which document the functional classification is presented.)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Comments: La classification des dépenses par fonction est réalisée selon le code CFAP. Elle n'a pas variée entre le projet de loi ou le budget adopté et le rapport de fin d'année 2017. La réponse appropriée est Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses selon une classification fonctionnelle cohérente avec la classification présentée dans le projet de budget de l'exécutif et dans le budget adopté.

Researcher Response

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

IBP Comment

Bien qu'il existe un tableau des dépenses fonctionnelles à la page 29 du Rapport de présentation du PLF 2017, il existe de légères différences par rapport à la version de la page 35 du Rapport de fin d'année 2017 (par exemple, le tableau du Rapport de présentation ne mentionne pas la fonction "Souveraineté"). De plus, nous ne pouvons pas trouver un tel tableau dans la loi de finances 2017. La réponse actuelle de "c" est donc maintenue.

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by a subfunctional classification.

Source:

Non, ni le projet de budget de l'exécutif ni le budget adopté ne présentent les dépenses du secteur selon une classification sous-fonctionnelle.

Comment:

Non, ni le projet de budget de l'exécutif ni le budget adopté ne présentent les dépenses du secteur selon une classification sous-fonctionnelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

Comments: Les chapitres d'imputation des dépenses du secteur de la santé sont codifiés en fonction de la finalité de la dépense. Ainsi, on peut bien catégoriser dans le budget du ministère de la santé, les dépenses selon les finalité ci-après qui sont des sous-fonctions du secteur santé : Produits, appareils et matériels médicaux Services ambulatoires Services hospitaliers Services de santé publique R-D dans le domaine de la santé Cf. le cas de la sous fonction santé publique au chapitre : 62 004 611 00 DIRECTION NATIONALE DE LA SANTE PUBLIQUE <http://budgetbenin.bj/wp-content/uploads/2018/01/36-MS.pdf>, page 7. La réponse appropriée est une. Oui, le projet de budget de l'exécutif et / ou le budget adopté présentent les dépenses du secteur selon une classification sous-fonctionnelle. (Veuillez noter dans les commentaires dans quel (s) document (s) la classification fonctionnelle de second niveau est présentée.)

Researcher Response

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

IBP Comment

Le dossier cité par l'examineur du gouvernement présente les unités administratives ou les programmes dans le Ministère de la santé, ainsi que les listes de leurs dépenses économiques. La réponse actuelle de "b" est maintenue.

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les dépenses du secteur selon une classification sous-fonctionnelle.

Comment:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les dépenses du secteur selon une classification sous-fonctionnelle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by a subfunctional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Comments: Les statistiques d'exécution du budget de l'Etat sont restituées avec les mêmes niveaux de désagrégation contenus dans le projet de loi de finances ou dans le budget adopté. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le rapport final en année) présente les dépenses du secteur selon une classification sous-fonctionnelle cohérente avec la classification présentée à la fois dans le projet de budget de l'exécutif et dans le budget adopté.

Researcher Response

d. Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les dépenses du secteur selon une classification sous-fonctionnelle.

IBP Comment

Nous sommes d'accord avec la "Response to Review" du chercheur. Le rapport de fin d'année contient les dépenses fonctionnelles aux pages 34 et 35, mais ne mentionne pas les dépenses sous-fonctionnelles du secteur de la santé ; il y a seulement des programmes du Ministère de la Santé dans le tableau qui commence à la page 47. La réponse existante de "d" est maintenue.

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

Le rapport de fin d'année 2017 page 30 au point V: présentation du niveau d'exécution des dépenses par classification.
Tableau N°14: Classification administrative des dépenses en 2017 (en millions de FCFA)
<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9e-2017.pdf>

Loi de finances 2017

<http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-finances-2017.pdf>

Projet loi de finances 2017

http://budgetbenin.bj/wp-content/uploads/2018/02/rapport_synthese_de_presentation_de-la_loi_de_finances-2017.pdf

Comment:

Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses selon une classification administrative, mais elles ne concordent pas avec la classification présentée dans le projet de budget de l'exécutif ou dans le budget approuvé.

Le rapport de fin d'année 2017 page 30 au point V: présentation du niveau d'exécution des dépenses par classification.
Tableau N°14: Classification administrative des dépenses en 2017 (en millions de FCFA)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Comments: Les informations d'exécution sont restituées suivant un état aussi détaillé que ce qui est retracé dans les tomes budgétaires. Le rapport de fin d'année présente une synthèse par ministère et par institution. Il n'y pas un problème de discordance. C'est d'une synthèse qu'il est question dans le rapport de fin d'année qui est élaboré sur la base de l'état d'exécution détaillé qui est tout aussi accessible. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses selon une classification administrative cohérente avec la classification administrative présentée à la fois dans le projet de budget de l'exécutif et dans le budget adopté.

Researcher Response

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

IBP Comment

Par rapport au tableau 14 des pages 31 à 32 du Rapport de fin d'année 2017, le tableau de la page 52 de la loi de finances 2017 manque la "Commission Electorale Nationale Autonome," et ne précise pas le montant des dépenses associé à chaque unité administrative. Le même type de tableau, quant à lui, est présenté à la page 46 du PLF 2017. La réponse actuelle de "c" est donc maintenue.

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

Les documents constituant le budget de l'Etat :
<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Le budget de l'Etat gestion 2019 - Tome II- Présentation détaillée des dépenses-36 Ministère de la santé (fichier: 36 MS.pdf) page 50 à 57.

Document de Programmation Pluriannuel des Dépenses (DPPD) et le document de Projet Annuel de Performance (PAP) présentent les dépenses du secteur par programme.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program, but it is not consistent with the programs presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

Rapport de fin d'année gestion 2017

<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9-2017.pdf>

Loi de finances 2017

<http://budgetbenin.bj/wp-content/uploads/2018/03/Loi-de-finances-2017.pdf>

Projet loi de finances 2017

http://budgetbenin.bj/wp-content/uploads/2018/02/rapport_synthese_de_presentation_de_la_loi_de_finances-2017.pdf

Comment:

Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses du secteur par programme, mais il ne correspond pas aux programmes présentés dans le projet de budget de l'exécutif ou dans le budget approuvé.

Le rapport de fin d'année gestion 2017 au point 4 à la page 35.

Tableau N°16: classification programmatique des dépenses du budget de l'Etat, gestion 2017 à la fin décembre (en millions de FCFA) de la page 35 à la page 37.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program that is consistent with sector programs presented in both the Executive's Budget Proposal and the Enacted Budget.

Comments: La page 37 et les pages 47-61 du rapport de fin d'année (<http://budgetbenin.bj/wp-content/uploads/2018/01/Rapport-de-fin-dann%C3%A9-2017.pdf>) présentent les dépenses du secteur de la santé par programme. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses du secteur par programme, conformément aux programmes sectoriels présentés à la fois dans le projet de budget de l'exécutif et dans le budget adopté.

Researcher Response

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program that is consistent with sector programs presented in both the Executive's Budget Proposal and the Enacted Budget.

IBP Comment

Les programmes du secteur de la santé présentés aux pages 37 et 47 à 61 du rapport de fin d'année 2017 ne figurent pas dans le PLF et la Loi de finances. La réponse "c" est maintenue.

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

DPPD et PAP 2019-2021

<http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>

Voir le fichier "PAP 2019_06_10_2018 _pdf" dans le dossier "MSANTE"

Comment:

Les dépenses pour les sous-programmes sont visibles aux pages 16, 33, et 50

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas ce niveau de détail.

Comment:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas ce niveau de détail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Comments: Les détails de second niveau sont produits. Ils constituent une partie des états annexés au rapport de fin d'année. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le rapport final en année) présente les dépenses du secteur par classification administrative ou par programme, avec des détails situés sous le deuxième niveau de la hiérarchie de la classification.

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

Le budget de l'Etat gestion 2019 - Tome II- Présentation détaillée des dépenses-36 Ministère de la santé (fichier: 36 MS.pdf). Nomenclature 1 à la dernière nomenclature.

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Oui, la proposition de budget de l'exécutif présente une classification économique des dépenses du secteur.

Le budget de l'Etat gestion 2019 - Tome II- Présentation détaillée des dépenses-36 Ministère de la santé toute la nomenclature budgétaire

Administrative: page 1 à 50

Program: page 50 à 57

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:

le budget de l'Etat gestion 2019-présentation détaillée des dépenses-Tome II-36 Ministère de la santé (fichier: 36 MS.pdf)- page 17 à 44.

<http://budgetbenin.bj/projet-de-loi-de-finances/>

Comment:

Oui, la proposition de budget de l'exécutif présente une répartition géographique des dépenses du secteur.

Le budget de l'Etat gestion 2019-présentation détaillée des dépenses-Tome II-36 Ministère de la santé- page 17 à 44.

Les dépenses du secteur de la santé sont présentées par administration (département) et par nature de dépense (économique).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Selon les réponses du chercheur à la question 36/36b, les dépenses totales pour le secteur de la santé ne sont pas présentées par région géographique dans le projet de loi de finances et ses fichiers justificatifs ; les chiffres pour les zone sanitaires aux pages 17 à 44 du fichier "36 MS.pdf" ne reflètent pas le total global pour le secteur. La réponse est donc mise à jour de "a" à "b."

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total intergovernmental transfers to the sector.

Source:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas le total des transferts intergouvernementaux au secteur.

Comment:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas le total des transferts intergouvernementaux au secteur.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the Year-End Report (or the final In-Year Report) presents intergovernmental transfers to the sector, with detail showing all individual transfers to all units of subnational government across all levels of subnational government.

Comments: Un état annexe est produit chaque trimestre sur les transferts intergouvernementaux. Il est également produit en fin d'année et donne tous les détails sur les montants prévus au budget et les montants effectivement transférés. Ce point est également introduit dans la note analytique sur les finances locales. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les transferts intergouvernementaux au secteur, avec des détails montrant tous les transferts individuels à toutes les unités des administrations infranationales à tous les niveaux des administrations infranationales. Cf. par exemple dans la note analytique sur les finances locales de la loi de finances, gestion 2019, la partie I, <http://budgetbenin.bj/wp-content/uploads/2018/10/Note-Analytique-Finances-Locales.pdf>

IBP Comment

Le commentaire de l'examineur du gouvernement est bien reçu. La note analytique citée fait partie du PLF et ne peut pas être évaluée pour la question S14. La réponse actuelle de "d" est maintenue.

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

Non, le projet de budget de l'exécutif ne présente pas les dépenses relatives aux différentes unités de prestation de services de première ligne du secteur.

Comment:

Non, le projet de budget de l'exécutif ne présente pas les dépenses relatives aux différentes unités de prestation de services de première ligne du secteur.

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Comments: Dans le projet de budget de l'exécutif, les dépenses sont ventilées au nom des unités administratives. Cf. <http://budgetbenin.bj/wp-content/uploads/2018/10/TOME-II.zip>, 36 MS. La réponse appropriée est une. Oui, la proposition de budget exécutif présente les dépenses pour les différentes unités de prestation de services de première ligne du secteur. (Veuillez noter dans les commentaires le type d'installations et s'il s'agit d'installations principales, secondaires ou tertiaires.)

IBP Comment

Le commentaire de l'examineur du gouvernement est bien accueilli. Le fichier cité dans TOME II bien contient des informations sur les dépenses de deux unités de prestation de services de première ligne: l'Hôpital de la mère et de l'enfant lagune (page 10) et l'Hôpital de Zone d'Allada-Toffo-Ze (page 23). La réponse a été révisée en "a".

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les dépenses pour les unités de prestation de services de première ligne individuelles du secteur.

Comment:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les dépenses pour les unités de prestation de services de première ligne individuelles du secteur.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Comments: Le rapport de fin d'année est produit sur la base des informations détaillées contenant les dépenses par unité administrative. Le rapport contenant ce niveau de détail est celui élaboré directement par les ministères sectoriels. La réponse appropriée est une. Oui, le rapport de fin d'année (ou le dernier rapport en cours d'année) présente les dépenses relatives aux différentes unités de prestation de services de première ligne du secteur.

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome.

Source:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les différences entre les estimations initiales des transferts aux sociétés publiques du secteur et les résultats réels.

Comment:

Non, le rapport de fin d'année (ou le rapport final en année) ne présente pas les différences entre les estimations initiales des transferts aux sociétés publiques du secteur et les résultats réels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other, or not participating.

Comments: Il n'y a pas de transferts aux sociétés. Seuls les établissements publics placés sous la tutelle des ministères bénéficient de transfert pour la mise en oeuvre des missions de services publics qu'ils mettent en oeuvre.

Researcher Response

e. Not applicable/other, or not participating.

IBP Comment

Sur la base du commentaire de l'examinateur du gouvernement à la question 37, il y a des transferts aux sociétés publiques. Cependant, comme nous ne les voyons pas pour le secteur de la santé dans le rapport de fin d'année 2017, la réponse de "d" est maintenue.

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Source:

Rapport de présentation de la loi de finances et le Document de Programmation Budgétaire et Economique Pluriannuelle (DPBEP): <http://budgetbenin.bj/wp-content/uploads/2018/10/RAPPORT-DE-PRESENTATION-DE-LA-LOI-DE-FINANCES-GESTION-2019.pdf>

<http://budgetbenin.bj/wp-content/uploads/2018/10/DPBEP-2019-2021.pdf>

Comment:

Oui, la proposition de budget de l'exécutif présente un exposé expliquant les objectifs pour les dépenses du secteur, mais ne montre pas comment les dépenses sont associées à la réalisation des objectifs.

Rapport de présentation de la loi des finances (page 12 à 13) et le DPBEP (page 26, 30) donnent les objectifs des dépenses

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Comments: Le lien entre les dépenses et la réalisation des objectifs est réalisé dans le Document de Programmation Pluriannuelle des Dépenses (DPPD). cf. <http://budgetbenin.bj/wp-content/uploads/2018/12/DPPD-PAP.zip>, 36 DPPD M SANTE. la réponse appropriée est une. Oui, la proposition de budget de l'exécutif présente un exposé expliquant les objectifs pour les dépenses du secteur et spécifie les dépenses associées à la réalisation de chaque objectif.

Researcher Response

a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

IBP Comment

Nous sommes d'accord avec le commentaire de l'examineur du gouvernement. Veuillez consulter les fichiers "DPPD 2019_2021-05-10 18.pdf" et "PAP 2019_06_10_2018_.pdf" dans le dossier "MSANTE" du fichier zip "DPPD-PAP" pour obtenir des détails sur les dépenses associées aux objectifs du secteur de la santé. La réponse est mise à jour de "c" à "a."

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central* government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

Comment:

Ces informations ne sont pas contenues dans un document de formulation ou d'exécution du budget de l'administration centrale évalué lors de cette enquête. Il existe toutefois une note analytique sur les finances locales pour le budget approuvé 2019. Voir:

<http://budgetbenin.bj/wp-content/uploads/2019/01/Note-Analytique-Finances-Locales.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Comments: En attendant l'élaboration du tableau des opérations financières de l'Etat qui couvre tout le périmètre des administrations publiques, les informations budgétaires concernant les administrations infra nationales sont intégrées dans le Document de Programmation Budgétaire et Economique Pluriannuelle.

Researcher Response

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

IBP Comment

Le commentaire de l'examineur du gouvernement est bien accueilli. À notre connaissance, les informations requises ne sont pas contenues dans le DPBEP. La réponse actuelle de "d" est maintenue.

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Dans le DPBEP, les données budgétaires des entités infra-nationales sont présentées. Celles des collectivités locales notamment sont également disponibles sur le site web de la commission nationale des finances locales à l'adresse <http://www.conafil.org/>. La réponse appropriée est une. Oui, les dépenses infranationales du secteur pour tous les niveaux d'administration infranationale sont incluses dans au moins un document de formulation du budget de l'administration centrale et au moins un document d'exécution budgétaire.

IBP Comment

Les fichiers contenus dans les pages "Situation financière par département" et "Situation financière par commune" du site web CONAFIL cité par l'examineur du gouvernement pourraient être considérés comme des rapports de fin d'année pour les communes et les départements. Toutefois, les informations relatives aux départements pour l'exercice 2017 n'ont été publiées qu'en avril 2019 (voir <https://web.archive.org/web/20190403171100/http://www.conafil.org:80/index.php/2015-03-31-15-28-43> / [2015-08-29-15-04-54](https://web.archive.org/web/2015-08-29-15-04-54) contre <https://web.archive.org/web/20190422172805/http://conafil.org:80/index.php/2015-03-31-15-28-43> / [2015-08-29-15-04-54](https://web.archive.org/web/2015-08-29-15-04-54)), qui ne répond pas au critère de rapidité de publication pour cette question. La même situation est observée pour les dossiers concernant les communes (voir <https://web.archive.org/web/20190318183129/http://www.conafil.org:80/index.php/2015-03-31-15-28-43/situation-financiere> contre <https://web.archive.org/web/20190418233343/http://www.conafil.org:80/index.php/2015-03-31-15-28-43/situation-financiere>). La réponse actuelle de "d" est donc maintenue.