

Benin

Overview



Transparency:

65 /100

(Open Budget Index score)



Public Participation:

28 /100



Budget Oversight:

59 /100

About the survey

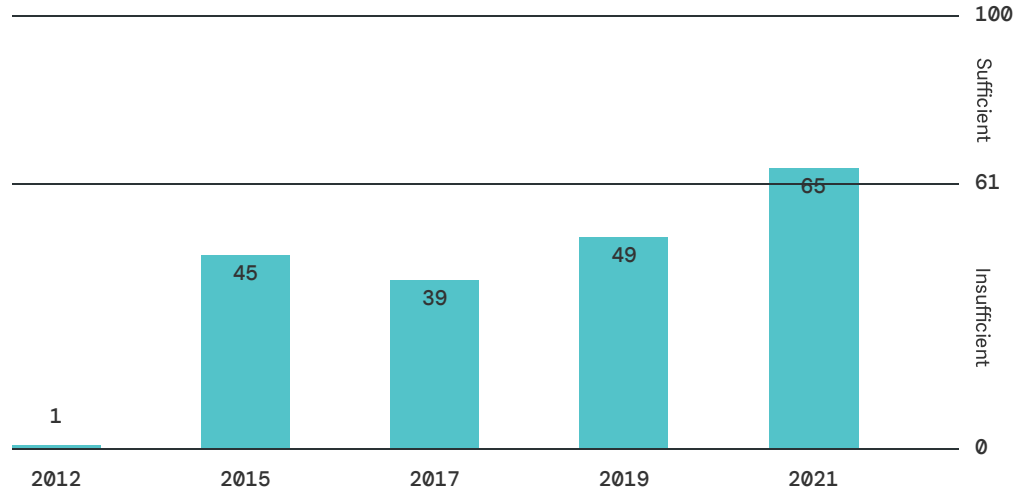
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money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

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

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

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

How has the transparency score for Benin changed over time?



Public availability of budget documents in Benin

KEY

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

Document	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	⊘	●	⊘	●	●
Year-End Report	⊘	⊘	●	●	●
Audit Report	⊘	⊘	●	●	●

How comprehensive is the content of the key budget documents that Benin makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

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

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

What changed in OBS 2021?

Benin has increased the availability of budget information by:

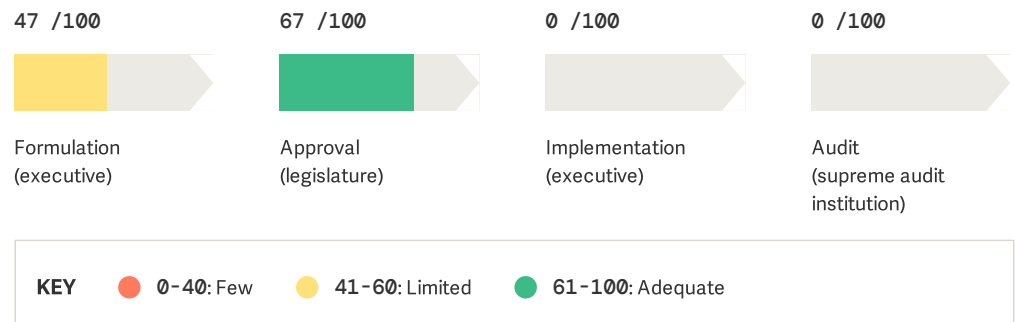
- Publishing the In-Year Reports online in a timely manner.
- Increasing the information provided in the Executive's Budget Proposal.
- Increasing the information provided in the Pre-Budget Statement.

Recommendations

Benin should prioritize the following actions to improve budget transparency:

- Publish the Audit Report online in a timely manner.
- Improve the comprehensiveness of the Mid-Year Review by presenting updated expenditure estimates by administrative and functional classifications as well as by individual program, and by including updated estimates of individual sources of revenue for the budget year underway.

Extent of opportunities for public participation in the budget process



Recommendations

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

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate, by more effectively organizing, and decentralizing, the citizen consultations laid out in the budget-making process.
- Actively engage with vulnerable and underrepresented communities — directly or through civil society organizations representing them — on the execution of ongoing budget expenditures including priority social expenditures.
- After the adoption of the quarterly execution reports, organize discussions and meetings with CSOs, trade unions and the private sector on the execution rates of expenditures and revenues.
- Publish disaggregated versions of quarterly execution reports at the sector level.

Benin's National Assembly has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

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

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

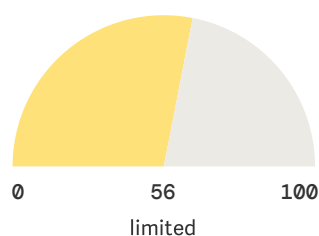
- Define a formal framework and mechanisms for relations with the public, including civil society, to ensure the constructive participation of citizens throughout the audit cycle. This includes at the stage of monitoring the implementation of audit recommendations and the impact of audit policies or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

Budget Oversight

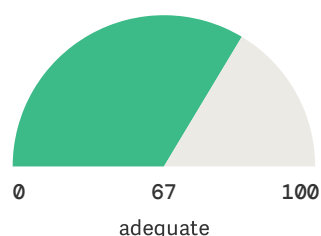
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

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

Legislative oversight



Audit oversight



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

Recommendations

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

- The Finance and Exchange Committee of the National Assembly should examine extrabudgetary receipts made by the Executive during the year and publish reports containing its findings.
- The National Assembly should ensure that the power of budgetary regulation available to the Ministry of Finance is exercised strictly in cases provided for by law and is not used to circumvent prior parliamentary authorizations.

- A legislative committee should examine the Audit Report and publish a report with their findings online.

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

- Ensure that audit processes are periodically reviewed by an independent agency - i.e., a peer SAI, an international organization (an INTOSAI member, associate or affiliate), an academic institution with relevant expertise, or an independent national agency that performs quality assurance functions in the area of financial reporting.
- The Court of Audit should invite the public and CSOs to public hearings for the adoption of accountability documents on the annual budget.
- The reports of the Court of Audit (financial audits, performance audits, compliance audits and judicial reviews) must be drafted in accordance with the fundamental principles of public sector auditing and published online.

The emerging practice of establishing independent fiscal institutions

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

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

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Benin by a representative of the Ministry of Economy and Finance.