Open Budget Survey 2025

Questionnaire

Côte d'Ivoire

June 2026

International
Budget
Partnership

Country Questionnaire: Côte d'Ivoire

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 2025

Source:
www.budget.gouv.ci
www.dgbf.gouv.ci
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Document de Programmation Budgétaire et Economique Pluriannuel (DPBEP) 2025-2027

Peer Reviewer
Opinion:

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 <u>one month before the Executive’s Budget Proposal is submitted to the legislature for consideration</u>. 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:
d. The PBS is not released to the public, or is released less than one month before the Executive’s Budget Proposal is introduced to the legislature

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Le DPBEP 2025-2027 a été publié le 18 novembre 2024, en annexe du PLF 2025

Peer Reviewer
Opinion:

Government Reviewer

Opinion: Agree

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
18/11/2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
le DPBEP 2025-2027 a été publié le 18 novembre 2024

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
Via une vérification par javascript ("javascript:alert(document.lastModified)") de la date de dernière modification du lien dans le champ « Source » ci-dessous.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:

Peer Reviewer
Opinion:

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Source:
site de la Direction Générale du Budget et des Finances
dgbf.gouv.ci

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5a. 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:
a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-5b. If you selected option “c” or “d” in question PBS-5a, 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-5a, researchers should mark this question “n/a.”

Answer:
n/a

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

PBS-6. 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 2025 State Budget” or “Guidelines for the Preparation of Annual Plan and Budget for 2024/25.”

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

Answer:
Document de Programmation Budgétaire et Économique Pluriannuelle (DPBEP) 2025-2027

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:

Peer Reviewer
Opinion:

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 2025

Source:
Le site du Ministère du Budget et du Portefeuille de l'Etat: www.budget.gouv.ci

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:

IBP Comment
Le désaccord de l'examinateur gouvernemental est pris en compte. Dans le cadre de l'OBS 2025, il convient d'évaluer les versions les plus récentes des documents budgétaires publiées avant la date limite de recherche (le 31 décembre 2024). S'agissant du Projet de budget de l'exécutif (c'est-à-dire la Loi de finances), il s'agit de la version pour l'exercice 2025.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
18/11/2024

Source:
https://www.dgbf.ci/2024/11/assemblee-nationale-les-deputes-membres-de-la-caef-examinent-le-projet-de-loi-de-finances-portant-budget-de-letat-pour-lannee-2025/

Comment:
Les députés membres de la Commission des Affaires Économiques et Financières (CAEF) ont entamé, le lundi 18 novembre 2024, l'examen du projet de loi de finances portant budget de l'État pour l'année 2025. Pendant quatre (04) jours, les ministres sectoriels se sont succédés pour défendre leurs budgets respectifs devant cette commission stratégique.

Peer Reviewer
Opinion:

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:
c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:
le projet de budget a été publié le 18 novembre 2024

https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. 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:
18/11/2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:

Peer Reviewer

Opinion:

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:
Via une vérification par javascript ("javascript:alert(document.lastModified)") de la date de dernière modification du lien dans le champ « Source » ci-dessous.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-5a. 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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-5b. If you selected option "c" or "d" in question EBP-5a, 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-5a, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EBP-6. 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 2024-25, 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:
PROJET DE LOI DE FINANCES PORTANT BUDGET DE L'ÉTAT POUR L'ANNÉE 2025

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2024

Source:
https://www.dgbf.ci/loi-de-finances-initiale/

Comment:
Nous évaluons le LFI 2024 car le LFI 2025 a été publié après la date limite de recherche de l'OBS, fixée au 31 décembre 2024.

Peer Reviewer
Opinion:

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
18/12/2023

Source:
https://arcop.ci/wp-content/uploads/2025/03/loi-de-finances-n2023-1000-du-18-decembre-2023-portant-budget-de-letat-pour-lannee-2024-annexe.pdf

Comment:
"LOI de Finances n° 2023-1000 du 18 décembre 2023 portant Budget de l'Etat pour l'année 2024.
L'ASSEMBLEE NATIONALE ET LE SENAT ont adopté;
LE PRESIDENT DE LA REPUBLIQUE promulgue la loi dont la teneur suit"

Peer Reviewer
Opinion:

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

Source:
https://web.archive.org/web/20240224122921/https://www.dgbf.ci/loi-de-finances-initiale/

Comment:
Le LFI 2024 et ses annexes étaient disponibles sur le site web de la DGBF au plus tard le 24 février 2024.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Two weeks or less after the budget has been enacted
Comments: https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf Le LFI 2024 et ses annexes étaient disponibles sur le site web de la DGBF le 02 janvier 2024 Modifié le : 02/01/2024 13:13:15

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. La date de dernière modification du fichier ne correspond pas nécessairement à la date de sa mise en ligne, mais grâce à l'Internet Archive, nous savons que le LF 2024 était disponible en ligne au moins depuis le 24 février 2024.

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
24/02/2024

Source:
https://web.archive.org/web/20240224122921/https://www.dgbf.ci/loi-de-finances-initiale/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf Créé : 29/12/2023 15:02:04 Modifié le : 02/01/2024 13:13:15

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. La date de dernière modification du fichier ne correspond pas nécessairement à la date de sa mise en ligne, mais grâce à l'Internet Archive, nous savons que le LF 2024 était disponible en ligne au moins depuis le 24 février 2024.

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:
Via un « instantané » provenant de l'Internet Archive (voir le champ « Source »)

Source:
https://web.archive.org/web/20240224122921/https://www.dgbf.ci/loi-de-finances-initiale/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: Sur le site web de la DGBF, lorsqu'un document est ouvert sur le navigateur "google chrome" ou "firefox" on peut voir la date de dernière modification et la date de création sur le site en cliquant sur "propriétés du document".

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. La date de dernière modification du fichier ne correspond pas nécessairement à la date de sa mise en ligne, mais grâce à l'Internet Archive, nous savons que le LF 2024 était disponible en ligne au moins depuis le 24 février 2024.

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:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Source:
site web de la DGBF

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-5a. 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:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-5b. If you selected option “c” or “d” in question EB-5a, 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-5a, researchers should mark this question “n/a.”

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

EB-6. 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 2025.”

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

Answer:
LOI DE FINANCES N° 2024-1000 DU 18 DECEMBRE 2023 PORTANT BUDGET DE L’ETAT POUR L’ANNEE 2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-1a. Which of the seven publicly available budget documents have a corresponding "citizens' version?

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: https://www.internationalbudget.org/publications/citizens-budgets/.*

To answer the following questions, researchers should draw their answers from the Citizen's Budgets that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as the "publicly available" budget document the Citizens Budget corresponds to.

Please select all that apply.

Answer:
Enacted Budget

Source:
https://www.dgbf.ci/budget-citoyen/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-1b. If the CB is produced, please indicate which budget document it corresponds to.

If multiple Citizens Budgets are produced, please only select the corresponding budget document for the most comprehensive and recently released version (the Executive's Budget Proposal or the Enacted Budget).

Your selection will determine the Citizens Budget document used to answer the following questions, including Questions 64-67.

Answer:
Enacted Budget

Source:
https://www.dgbf.ci/budget-citoyen/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-2. 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."

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

Answer:
FY 2025

Source:
https://www.dgbf.ci/budget-citoyen/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3a. For the fiscal year indicated in CB-2, what is the public availability status of the CB?

Please answer this question based on your response to CB-1b, the most comprehensive and recently released version.

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:
Le Budget citoyen a bien été publié le 31/12/24

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-3b. If you selected option "c" or "d" in question CB-3a, 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-3a, researchers should mark this question “n/a.”

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-4a. 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 2024 should be entered as 05/09/2024. 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 (response to CB-1b.), 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:
31/12/2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-4b. 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:
La date a été déterminée à travers le liens du document sur le site de la direction du budget , qui contient la date du 31/12/2024

Une vérification par javascript montre également que la date de dernière modification a été le 31 décembre 2024.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-5. 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 (response to CB-1b.), and – in the comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

CB-6. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2024 People's Guide" or "2025 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 multiple Citizens Budgets are produced, answer this question based on your response to CB-1b. In the comment box, include any additional Citizens Budgets, the corresponding budget document, and their full titles.

Answer:
BUDGET CITOYEN 2025

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 2023-24

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 <u>no later than three months after the reporting period ends</u>. 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:
https://www.dgbf.ci/ccm/

Comment:
Trois des quatre derniers IYR trimestriels ne sont pas rendus publics au plus tard trois mois après la fin de la période de référence.

CCM – Exécution budgétaire fin Décembre 2023 publié le 28/05/2024 ; publié tardivement
CCM – Exécution budgétaire fin Mars 2024 publié le 06/08/2024 : publié tardivement
CCM – Exécution budgétaire fin Juin 2024 publié le 05/09/2024
CCM – Exécution budgétaire fin Septembre 2024 publié le 21/02/2025 : publié tardivement

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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 2024 should be entered as 05 September 2024. If the document is not published or not produced, please mark this question "n/a."

Answer:
CCM – Exécution budgétaire fin Décembre 2023 publié le 28/05/2024 ; publié tardivement
CCM – Exécution budgétaire fin Mars 2024 publié le 06/08/2024 : publié tardivement
CCM – Exécution budgétaire fin Juin 2024 publié le 05/09/2024
CCM – Exécution budgétaire fin Septembre 2024 publié le 21/02/2025 : publié tardivement

Source:
https://www.dgbf.ci/ccm/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Nous avons ouvert le document sur le site du ministre du budget, puis nous avons fait clique droit et clique. Enfin, nous avons consulté la dernière date de modification "last modified" comme date de publication.

Source:
https://www.dgbf.ci/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

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:
https://www.dgbf.ci/wp-content/uploads/2025/02/CCM-FIN-SEPTEMBRE-2024.pdf

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/CCM-A-FIN-JUIN-2024.pdf
https://www.dgbf.ci/wp-content/uploads/2024/08/CCM-EXECUTION-BUDGETAIRE-FIN-MARS-ROLE-2024.pdf
https://www.dgbf.ci/wp-content/uploads/2024/05/CCM-EXECUTION-BUDGET_DECEMBRE-2023.pdf

https://www.dgbf.ci/ccm/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IYRs-5a. 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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IYRs-5b. If you selected option "c" or "d" in question IYRs-5a, 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-5a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer: la réponse à cette question n'est pas donnée. Il faudrait répondre par : N/A

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. La réponse « n/a » s'applique effectivement à cette question.

IYRs-6. 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 2024."

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:
Communications en Conseil des Ministres Relative à l'Exécution du Budget à fin Septembre 2024

Source:
https://www.dgbf.ci/ccm/

Comment:
- Communications en Conseil des Ministres Relative à l'Exécution du Budget à fin Juin 2024

- Communications en Conseil des Ministres Relative à l'Exécution du Budget à fin Mars 2024
- Communications en Conseil des Ministres Relative à l'Exécution du Budget à fin Décembre 2023

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2024

Source:

Comment:

Peer Reviewer
Opinion:

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:
c. More than nine weeks, but less than three months, after the midpoint

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

https://www.metadata2go.com/result#j=c099c766-fe41-4d57-8fc2-0f202fff82ec

Comment:
selon le site : www.metadata2go.com ; le document à été mis en ligne 2024/09/27, et modifier le 2024/09/30

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
30/09/2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
Après avoir téléchargé le pdf du document à partir du site de la DGBF; je me suis rendu sur le site metadata2go.com qui m'a permis de déterminer la date de publication et de dernière date de modification

Source:
https://www.metadata2go.com/result#j=c099c766-fe41-4d57-8fc2-0f202fff82ec

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Source:
site de la DGBF www.dgbf.ci

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

MYR-5a. 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:
Site web de la DGBF
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer

Opinion: Agree

MYR-5b. If you selected option "c" or "d" in question MYR-5a, 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-5a, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

MYR-6. 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 2023/24" or "Mid-Year Report on the 2024 National Budget."

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

Answer:
REVUE DE MILLIEU D'ANNEE SUR L'EXECUTION DU BUDGET 2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:

Peer Reviewer
Opinion:

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 2023

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
c. More than nine months, but within 12 months, after the end of the budget year

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le Rapport de présentation de la loi de règlement 2023 a été publiée le 31 décembre 2024

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
31/12/2024

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
Via le fichier pdf trouver sur le site de la DGBF et une analyse de ce fichier à partir du site metadata2go.com

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

https://www.metadata2go.com/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Source:
https://www.dgbf.ci/loi-de-reglement-2/

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-5a. 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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-5b. If you selected option "c" or "d" in question YER-5a, 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-5a, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

YER-6. 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 2024" or "Annual Report 2023 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
LOI DE REGLEMENT POUR L'ANNEE 2023 - RAPPORT DE PRESENTATION

Source:
https://www.dgbf.ci/loi-de-reglement-2/

https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:

Peer Reviewer
Opinion:

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 2023

Source:

Comment:

Peer Reviewer
Opinion:

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 <u>no later than 18 months after the end of the fiscal year to which it corresponds</u>. 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:
b. 12 months or less, but more than six months, after the end of the budget year

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 2024 should be entered as 05/09/2024. If the document is not published or not produced, leave this question blank.

Answer:
31/12/2024

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
Grâce à une vérification par javascript de la date de dernière modification du lien ci-dessous

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Answer:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Source:
site internet de la cour des comptes de Côte d'Ivoire
https://www.courdescomptes.ci/index.php

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-5a. 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:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-5b. If you selected option "c" or "d" in question AR-5a, 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-5a, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

AR-6. 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:
RAPPORT DEFINITIF SUR L'EXECUTION DE LA LOIE DE FINANCES EN VUE DU REGLEMENT DU BUDGET DE L'ANNEE 2023

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion: Agree

GQ-1a. Is the numerical data in any of the seven key budget 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, Word (.doc/.docx), or HTML files do not qualify as machine-readable. See more at: Open Data Handbook.

Please select a budget document only if it is publicly available according to OBS methodology.

In the comment box below, specify whether the data available is fully or partially machine-readable and provide the URL(s) for the relevant documents.

Please select all that apply:

Answer:
None of the above

Source:

Comment:
ces documents ne sont disponibles qu'en PDF

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1b. If the government operates an additional open data portal or platform specifically for sharing fiscal or budgetary information beyond the primary budget website, what features does it offer?

This question assesses the accessibility and quality of government open data portals for fiscal transparency. Open data plays a pivotal role in the development and application of AI technologies, especially in PFM. Accessible and well-documented open datasets enable AI models to be trained on diverse, high-quality information, which improves their accuracy, transparency, and adaptability. To support AI-driven initiatives in public finance, policymakers should prioritize investments in robust open data platforms, ensure strong data documentation practices, and promote machine-readable metadata. These measures will not only enhance the quality of AI models but also increase their accountability and efficiency in the public sector.

Examples of open data portals include:

- *Dedicated open fiscal data portals (e.g., Mexico's https://www.transparenciapresupuestaria.gob.mx/)*
- *Platforms providing performance indicators linked to budget outcomes (e.g., Norway's https://statsregnskapet.dfo.no/)*
- *Open data portal providing extensive visualizations and graphs and incorporating an interactive user experience (e.g, Germany's https://www.bundeshaushalt.de/DE/Bundeshaushalt-digital/bundeshaushalt-digital.html)*

Researchers should provide links only to the relevant open data portal along with a brief description of its content and features. If an open data portal exists but does not offer any of the listed features, select "None of the above." If no additional open data portal is available, select "Not applicable."

Please select all that apply:

Answer:
Links budget allocations to specific programs (e.g., education, health, infrastructure)
Includes interactive tools, infographics, or tutorials to help users access and analyze data

Source:
https://data.gouv.ci/

Comment:
Données par programme : https://data.gouv.ci/datasets
Visualisations : https://data.gouv.ci/applications

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-1c. How does the Ministry of Finance apply AI in specific areas of Public Financial Management?

This question assesses the extent and application of artificial intelligence (AI) in Public Financial Management (PFM) by the Ministry of Finance (or related government entity). As AI technologies become more prevalent, their integration into PFM can significantly enhance efficiency, accuracy, and transparency in financial operations. Understanding the areas where AI is applied provides insight into a government's digital maturity and its commitment to leveraging technology for improved fiscal management.

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Please select all that apply:

Answer:
AI is not used in these areas, or no information is available

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree
Comments: Une IA est en cours de développement pour le budget citoyen

GQ-1d. Are AI-driven fiscal models, forecasts, or decisions subject to transparency and oversight?

This question assesses whether governments ensure transparency and accountability in the use of AI-driven fiscal models and forecasts in public financial management (PFM). As AI increasingly informs budgetary decisions, tax policies, and economic forecasts, ensuring transparency is essential for maintaining public trust, preventing biases, and safeguarding against potential misuse of AI in financial governance (See ODI's handbook for Data-centric AI policy https://theodi.cdn.ngo/media/documents/Global_Policy_Observatory_for_Data-centric_AI.pdf).

For more insight into where to find this information please refer to the 2025 OBS Guide and Questionnaire (GQ questions).

Answer:
d. There is no evidence of AI-driven fiscal models or decisions being used

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-2. What Gender-Responsive Budgeting (GRB) practices are implemented across the budget cycle in your country?

This question aims to assess the extent to which technical mechanisms for gender-responsive budgeting (GRB) are implemented across the budget cycle by any and/or all the institutions involved in the budget process (e.g. Ministry of Finance, Legislature, Supreme Audit Institution). It focuses on tools and methodologies that governments use to integrate gender considerations into public financial management, with an emphasis on budget tracking, impact assessments, and accountability mechanisms.

If a government has announced gender-budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting gender budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples) of the different types of gender-responsive budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
None of the above

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

GQ-3. What green budgeting initiatives or tools does the government use to track climate and environmental expenditures and/or revenues?

This question evaluates whether a government integrates climate and environmental considerations into its budget process through green budgeting tools. Green budgeting is not a separate budget but an approach that ensures fiscal policies incorporate environmental priorities. It helps governments track climate-related revenues and expenditures, assess environmental impacts, and align budgetary decisions with climate goals (For more information see the OECD's

Green Budgeting: Governing Green Through the Budget Cycle https://one.oecd.org/document/GOV/SBO(2023)12/en/pdf).

If a government has announced green/climate budgeting efforts but lacks concrete implementation mechanisms, researchers should not mark them.

If a country is piloting climate budgeting in select ministries, it can be counted but note the scope and limitations in the comments.

For insight into where to find this information and descriptions (with examples and definitions) of the different types of green budgeting initiatives please refer to the 2025 OBS Guide and Questionnaire.

Please select all that apply:

Answer:
None of the above

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:
Le projet de budget 2025 devient en effet les droits pour l'année budgétaire classées par unité administrative (c'est-à-dire par ministre et Institutions).

à partir de la page 45 du PDF

Voir également le Tableau détaillé par section à partir de la page 75 du PDF

Peer Reviewer

Opinion:

Government Reviewer
Opinion: Agree

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:
a. Yes, expenditures are presented by functional classification.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Devoirs classés selon la classification fonctionnelle (voir annexe 9 à la page 44).

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 https://internationalbudget.org/wp-content/uploads/OECD-Best-Practices-for-Budget-Transparency.pdf.

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf (pg. 142).

Answer:
a. Yes, the functional classification is compatible with international standards.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Annexe 9, page 44

https://unstats.un.org/unsd/classifications/cofog/revision

Comment:
Oui, ils sont compatibles.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Annexe 2, page 31

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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) 2014 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 2014 GFS manual (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Annexe 2, page 31

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:
La loi de finances établit clairement que les dépenses sont structurées selon deux grandes catégories: les Dotations (qui incluent principalement les Institutions, la dette et les dépenses communes) et les Programmes.
L'Article 15 du projet de Loi de Finances (à partir de la page 14 du PDF cité ci-dessus) précise :
• 153 programmes concourant à l'atteinte des objectifs de politiques publiques sont inscrits au sein des Ministères

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, programs accounting for all expenditures are presented.
Comments: Tous les détails des dépenses par programmes et dotations sont présentés (à partir de la 75ème page du document Loi de Finances (https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf) (https://www.dgbf.ci/wp-content/uploads/2025/01/LOI-DE-FINANCE-2025.pdf)

IBP Comment
A la lumière des informations contenues dans le Document de programmation pluriannuelle des dépenses projets annuels de performance (DPPD - PAP) 2025-2027 (https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe4-DPPD-PAP-2025-2027.pdf), la réponse est révisée de "c" à "a."

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 classification indicates who spends the money; functional classification indicates what purpose is the money spent; and economic classification displays what the money is spent on.

Answer "None of the above" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
Economic classification
Functional classification

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-DPBEP-2025-2027.pdf

Comment:
économique : Annexe 9, page 34
fonctionnelle : pages 18-19

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 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 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 2014 GFS manual, in particular Appendix 8 (pg. 385) (https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf).

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe4-DPPD-PAP-2025-2027.pdf

Comment:
Voir le Document de programmation pluriannuelle des dépenses projets annuels de performance (DPPD - PAP) 2025-2027

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, multi-year estimates for programs accounting for all expenditures are presented.
Comments: Les DPPD-PAP prennent en compte toutes les dépenses de tous les Ministères

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté- la réponse est révisée de "b" à "a."

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

pages 33-34 du PDF

Comment:
Le projet de Budget 2025 identifie les recettes fiscales selon la ventilation suivante : Impôts sur les revenus, les bénéfices et les gains en capital, Impôts sur les salaires versés et autres rémunérations, Impôts sur le patrimoine, Autres Impôts directs, Impôts et Taxes intérieures sur les Biens et services, Impôts sur le patrimoine, Autres Impôts directs, Impôts et taxes intérieures sur les Biens et services, Droits de timbre et Enregistrement, Droits à l'importation, Droits et Taxes à l'Exportation, Autres recettes fiscales.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

pages 34-35

Comment:
La source « 7299 Autres recettes non fiscales » représente près de la moitié de la catégorie « Recettes non fiscales ». La réponse « c » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Annexe 1 : Evolution des ressources du Budget de l'Etat de 2021 à 2027

pages 143-144

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-DPBEP-2025-2027.pdf

Comment:
Voir l'Annexe 7, pages 30-31, l'Annexe 8, pages 32-33

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 entire 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 entire 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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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.

Answer "None of the above" applies if no information on borrowing and debt is presented for the entire budget year.

Select all that apply:

Answer:
The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year
The central government's total debt burden at the end of the budget year

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe2-Rapport-Economique-et-Financier.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe11-Strategie-de-Gestion-de-la-Dette-Publique.pdf

Comment:
Montant des nouveaux emprunts nets nécessaires au cours de l'exercice budgétaire : page 23 (page 47 du fichier PDF) de l'Annexe11 - Strategie de Gestion de la Dette Publique
Paiements d'intérêts sur la dette en cours pour l'exercice budgétaire : page 61 du Rapport Economique et Financier

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Les informations relatives au stock de dette publique pour l'exercice 2025 sont en fait fournies à la page 54 de l'annexe 3 – le DPBEP 2025-2027. L'option de réponse supplémentaire « The central government's total debt burden at the end of the budget year » est sélectionnée.

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. Please make sure to specify in the comments.

Answer "None of the above" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Select all that apply:

Answer:
Whether the debt is domestic or external
Information beyond the core elements (please indicate in comments)

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
DPBEP(Page 40, 55), Loi (PLF 2025) : L'Article 8 Taux d'intérêt sur la dette : Les documents budgétaires détaillent les charges financières (intérêts) à payer pour chaque instrument de dette, notamment les Eurobonds, les emprunts obligataires et les dettes titrisées. Il est également fait mention des conditions du marché monétaire, comme le taux directeur de la BCEAO fixé à 3,5%.

• Profil d'échéance de la dette DPBEP(Page 54) Dans le texte de la Loi (PLF 2025) L'Article 9: Le profil est présenté à travers l'évolution du service de la dette (amortissement du capital et paiement des intérêts) projetée sur la période 2025-2027. La Loi de Finances 2025 fournit un récapitulatif exhaustif des remboursements prévus instrument par instrument pour l'exercice budgétaire.

• Que la dette soit intérieure ou extérieure DPBEP(Page 50, 54). : Une distinction nette est opérée entre la dette extérieure (créanciers multilatéraux, bilatéraux et commerciaux) et la dette intérieure (principalement les titres publics émis sur le marché régional) dans les tableaux de stock et de service de la dette. Dans les tableaux annexes du PLF : La section « Récapitulatif du Service de la Dette »
• Informations au-delà des éléments de base (Page 51, 56) : Les sources fournissent des détails additionnels substantiels. Dans le texte de la Loi (PLF 2025) Article 13

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Concernant le premier point du chercheur relatif aux taux d'intérêt, les pages citées fournissent des informations générales sur la politique monétaire de la BCEAO – qui seraient plus pertinentes pour Q15 –, et les paiements d'intérêts sont déjà évalués à Q13. Les pages citées dans le PLF et le DPBEP concernant le profil d'échéance de la dette n'indiquent pas les dates d'échéance des instruments de dette. Les options de réponse "Interest rates on the debt" et "Maturity profile of the debt" sont donc dé-sélectionées afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

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. Please specify in the comments.

Answer "None of the above" applies if no information on the macroeconomic forecast is presented.

Select all that apply:

Answer:
Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please indicate in the comments)

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe11-Strategie-de-Gestion-de-la-Dette-Publique.pdf

Comment:
(Page 1) Taux d'inflation
(Page 2), Croissance réelle du PIB
(Page 1, 5), Taux d'intérêt
(Page 2, 3), Informations au-delà des éléments de base

Page 9 du SDMT (page 16 du fichier PDF) : PIB nominal
Page 47 du PDF du SDMT : taux d'intérêt

Peer Reviewer
Opinion:

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2023 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with Table 2-4, that shows the impact of each economic scenario on revenues, spending, and the deficit (see pages 25-27, https://www.govinfo.gov/content/pkg/BUDGET-2023-PER/pdf/BUDGET-2023-PER.pdf).*
- *The Philippines in its 2023 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see BESF F.Y. 2023, Table A6 Budget Sensitivity to Macroeconomic Parameters, 2023 https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A6.pdf, Technical Notes on the 2023 Proposed National Budget, https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf).*

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe13-Declaration-sur-les-Risques-Budgetaires-2025-2027.pdf

Comment:
Voir les sections suivantes :

II.1. RISQUE D'UN NIVEAU PLUS FAIBLE DE LA CROISSANCE DU PIB REEL (page 8)
II.7. RISQUES LIES AU TAUX D'INFLATION (page 36)
III.2. RISQUE DE TAUX D'INTERET (page 51)

Les estimations de l'impact sur les dépenses et la dette ne semblent pas être présentées - la réponse « c » est sélectionnée.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
Comments: Même s'il reste à être perfectionné, la DRB actuelle prend en compte les indicateurs essentiels et l'impact sur le budget

IBP Comment

Le commentaire de l'examinateur gouvernemental est bien noté. Sans informations supplémentaires sur l'endroit où trouver d'autres éléments d'une analyse de sensibilité, la réponse existante de « c » est maintenue.

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 of the impact of the new policies, 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:
a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe5-Catalogue-des-Mesures-Nouvelles.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 of the impact of the new policies, 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:
a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe1-Annexe-Fiscale.pdf

Comment:
Le projet d'annexe fiscale 2025 présente, pour chaque mesure nouvelle ou modifiée, une estimation chiffrée des recettes attendues ainsi qu'une explication détaillée des motifs et des effets attendus.

Mesure 3 (tabacs) pages 8-9.

Mesure 5 (impôt foncier) page 10.

Mesure 9 (taxe ad valorem sur l'or) page 13

Mesure 10 (impôts cédulaires) page 14.

Mesure 11 (bénéfices des jeux de hasard) page 15.

Mesure 35 (taxe sur les emballages) : page 133.

Peer Reviewer
Opinion:

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 classification 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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe7-Dotation-des-Institutions.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Administrative : L'Annexe 7 - "Dotation des Institutions" contient des informations pour 2024 uniquement pour la Représentation Nationale, le Sénat, la Présidence de la République, la Grande Chancellerie, et quelques autres organes, sans détails pour les ministères de tutelle.
Economique : Page 7 du Rapport de présentation
Fonctionnelle : Annexe 9, page 44 du Rapport de présentation

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 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 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:
d. No, expenditures are not presented by program for BY-1.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Voir le Tableau 2 : Evolution des dépenses budgétaires 2024 à la page 7

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 classification 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, the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years. Answer "None of the above" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

Select all that apply:

Answer:
Economic classification for BY-2 and prior years

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Economique : Annexe 3 : Dépenses du budget de l'Etat de 2021 à 2027, pages 147-148

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 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 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:
d. No, expenditures are not presented by program for BY-2 and prior years.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Annexe 3 : Dépenses du budget de l'Etat de 2021 à 2027, pages 147-148

Voir la colonne "2023 - Réalisations"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-de-presentation-Loi-de-Finance.pdf

Comment:
Voir le Tableau 1 : Evolution des recettes budgétaires 2024, page 6

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:

Annexe 1 : Evolution des ressources du Budget de l'Etat de 2021 à 2027 (pages 143-144)

Annexe 2 : Evolution des recettes fiscales de 2021 à 2027 (pages 145-146)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Dans l'Annexe 3 à la page 33 (Evolution des recettes fiscales) et l'Annexe 4 à la page 35 (Evolution des recettes non fiscales), les chiffres de l'exercice 2024 disent toujours "estimation" plutôt que "réalisation".

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
Comments: Les réalisations sont dans la Loi de règlement qui n'est pas disponible au moment de l'élaboration des documents budgétaires. Donc ce sont des estimations de réalisation en attendant que ces estimations soient validés avec la loi de règlement

IBP Comment
Le commentaire de l'examinateur du gouvernement est bien noté. Dans les annexes 3 et 4, les estimations initiales pour 2024 ont été mises à jour. La réponse passe de « b » à « a » afin d'assurer une application uniforme de la méthodologie de l'enquête entre les pays.

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Voir l'Annexe 3 à la page 33 (Evolution des recettes fiscales) et

l'Annexe 4 à la page 35 (Evolution des recettes non fiscales)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Voir l'Annexe 3 à la page 33 (Evolution des recettes fiscales) et

l'Annexe 4 à la page 35 (Evolution des recettes non fiscales)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:

https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Dans l'Annexe 1 : Evolution des ressources du Budget de l'Etat de 2021 à 2027 à la page 143

Voir la colonne "2023 - Réalisations"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
(page 49 à 54) Le DPBEP 2025-2027 non seulement fournit les données "de base" pour l'année 2024 (BY-1) (estimations de l'encours, intérêts, et distinction intérieur/extérieur), mais il va beaucoup plus loin en offrant une analyse de la stratégie de gestion de la dette. Le document inclut des données sur le risque de portefeuille (taux et devises) et une décomposition fine des créanciers. Cette transparence permet d'évaluer non seulement le montant de la dette, mais aussi sa qualité et sa vulnérabilité aux chocs extérieurs avant même d'entamer l'année budgétaire 2025.

Encours total de la dette à la fin de l'exercice BY-1 ; Tableau 10, page 50
Montant des nouveaux emprunts nets nécessaires pendant l'exercice BY-1 ; Tableau 12, page 53
Paiements d'intérêts sur la dette ; Tableau 11, page 52
Dette intérieure ou extérieure : Tableau 10, page 50

Les taux d'intérêt des titres de créance et le profil d'échéance de la dette ne sont pas présentés ; la réponse « c » est sélectionnée.

Peer Reviewer
Opinion:

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 total debt outstanding 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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
A la page 50, le document présente un tableau intitulé "Évolution de l'encours de la dette publique" qui détaille les stocks de la dette pour les années 2021, 2022 et 2023. Les chiffres de 2023 (qui correspond à BY-2, car l'exercice budgétaire cible est 2025) sont présentés comme des résultats définitifs.

Peer Reviewer
Opinion:

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. Finally, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

Please provide in the comments a list of all known extra-budgetary funds.

Answer:
c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Page(s) : 64 à 91. DPBEP 2025-2027, Section III : "SITUATION FINANCIERE DES ORGANISMES PUBLICS, COLLECTIVITES TERRITORIALES ET DISTRICTS AUTONOMES 2021-2025."

Pages 103, 112 : IV.1.3 Projections des recettes des Comptes Spéciaux du Trésor 2025-2027, IV.2.3 Projections des dépenses des Comptes Spéciaux du Trésor 2025-2027

Bien que le DPBEP présente les prévisions globales de recettes et de dépenses pour les organismes de sécurité sociale et certains fonds, il ne fournit pas systématiquement une déclaration d'objectif détaillée (justification politique) pour chaque fonds individuel, ni une ventilation complète sur une base brute de l'ensemble des petits fonds extrabudgétaires (fonds souverains, fonds de développement spécifiques). Les informations sont souvent agrégées dans la catégorie des "comptes spéciaux du Trésor" sans le niveau de détail exigé.

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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, including both revenues and expenditures, 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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf - Annexe 1: Cadrage Budgétaire 2025, page 29

Comment:
• Agrégation dans le Projet de Loi de Finances : L'équilibre global pour l'année 2025, fixé à 15 339,17 milliards de FCFA, est obtenu en consolidant les ressources et les charges du Budget Général avec celles des Comptes Spéciaux du Trésor (CST), qui représentent les principaux fonds extrabudgétaires. (page 7)

• Consolidation via le TOFE : La documentation budgétaire s'appuie sur le Tableau des Opérations Financières de l'État (TOFE), dont le champ de couverture englobe l'Administration Centrale budgétaire (Ministères et Institutions), les unités extrabudgétaires comme les Établissements Publics Nationaux (EPN), ainsi que les caisses de sécurité sociale (CNPS et CNAM).

• Inclusion de la Sécurité Sociale : Le Rapport Économique et Financier (REF) présente explicitement les dépenses de "Prestations sociales" (couvrant la CNPS et la CGRAE) au sein des dépenses totales de l'État pour l'année budgétaire 2025, démontrant ainsi la consolidation de ces activités au niveau du gouvernement central.

Peer Reviewer Opinion:

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:
c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Pages 96-97 : III.4.2 Projection des appuis financiers de l'Etat aux Collectivités Territoriales et aux Districts Autonomes de 2024 à 2027

Page 109 : Tableau 40 : Evolution des transferts de l'Etat de 2024 à 2027

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 budget 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 is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:
Impacts of budget policies by income

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Voir la Section II.4 Dépenses de lutte contre la pauvreté à la page 20 du Rapport de présentation du PLF 2025 et l'Annexe 8 : Evolution des dépenses de lutte contre la pauvreté du budget 2025 à la page 42

Peer Reviewer
Opinion:

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.

Please provide in the comments a list of all known public corporations.

Answer:
c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
632100 Subventions d'équilibre aux entreprises publiques - Personnel (page 40 du Rapport de présentation)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
n/a

Comment:
n/a

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe2-Rapport-Economique-et-Financier.pdf

Comment:
La documentation budgétaire (PLF 2025, DPBEP et REF) contient des informations significatives sur les actifs financiers, mais elles se concentrent souvent sur les flux (recettes) pour l'année budgétaire ou sur des données de stocks historiques, sans fournir un inventaire complet et actualisé de la valeur de tous les actifs financiers pour l'exercice 2025.

Peer Reviewer
Opinion:

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

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 3.71 (page 50) and 7.247 (page 209) of the IMF's GFS Manual 2014 https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf). 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. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

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:
d. No, estimates of expenditure arrears are not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
le gouvernement fournit un récit satisfaisant sur sa volonté d'apurer les passifs (page 83), mais que la documentation budgétaire ne contient pas un état exhaustif et détaillé du stock de tous les arriérés de dépenses pour l'exercice à venir.

Ce stock est indiqué dans le Tableau 10 à la page 50, mais pas pour l'exercice 2025.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
n/a

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2025/01/Annexe11-Strategie-de-Gestion-de-la-Dette-Publique.pdf

Comment:
La documentation budgétaire, plus précisément l'Annexe 11 (Stratégie de Gestion de la Dette et Analyse de Viabilité de la Dette - AVD), fournit des projections détaillées sur une période de 20 ans (2024-2043),
Au lieu de se limiter au minimum de 10 ans, le Rapport d'Analyse de Viabilité de la Dette Publique (AVD) couvre explicitement une période de 20 ans, de 2024 à 2043. Des projections chiffrées pour les recettes globales et les dépenses totales de l'État sont fournies jusqu'en 2043

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

IBP Comment
Veuillez noter que le lien fourni par le chercheur dans la réponse initiale renvoie à la version de l'annexe 11 publiée avec le budget approuvé. La version publiée avec le PLF 2025 est disponible ici : https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe11-Strategie-de-Gestion-de-la-Dette-Publique.pdf En l'absence de présentation des hypothèses démographiques sous-jacentes aux projections à long terme jusqu'en 2043 (qui portent principalement sur la viabilité de la dette), la réponse est modifiée de « b » à « c » afin d'assurer une application cohérente de la méthodologie d'enquête entre les pays.

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:
c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:
Voir la page 13 du Rapport de présentation du projet de loi de finances 2025. ("II.2.1.1.3 Dons")

Peer Reviewer
Opinion:

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:
c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe12-Rapport-sur-les-Depenses-Fiscales-2023.pdf

Comment:
A partir de la page 41

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:
c. Yes, estimates of some but not all earmarked revenues are presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:

PAGE 103, 105, 109

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 13-21 of New Zealand's 2024 Strategic Intentions (https://www.treasury.govt.nz/publications/corporate-documents/strategic-intentions), 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:
b. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-DPBEP-2025-2027.pdf

Comment:
Pages 18-21 - "IV.3 Répartition des projections par fonction" "IV.4 Répartition des projections par piliers du PND 2021-2025"

Les pages 20 à 21 contiennent des estimations pour l'exercice 2025 sur les dépenses relatives aux piliers du PND, ainsi qu'une discussion narrative. Comme ils ne discutent pas des liens entre le budget et les objectifs politiques spécifiques qui
composent chaque pilier (bien que certains de ces objectifs soient mentionnés), la réponse "b" est choisie.

Peer Reviewer
Opinion:

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 New Zealand's 2022 Summary of Initiatives in Budget and Wellbeing Budget 2022: A Secure Future 2022 (https://www.treasury.govt.nz/publications/budgets/budget-2022), a few 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:
b. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-DPBEP-2025-2027.pdf

Comment:
Pages 20-21 - "IV.4 Répartition des projections par piliers du PND 2021-2025"

Les pages 20 à 21 contiennent des estimations pour les exercices 2025-2027 sur les dépenses relatives aux piliers du PND, ainsi qu'une discussion narrative. Comme ils ne discutent pas des liens entre le budget et les objectifs politiques spécifiques qui composent chaque pilier (bien que certains de ces objectifs soient mentionnés), la réponse "b" est choisie.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
d. No, nonfinancial data on inputs are not presented.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe4-DPPD-PAP-2025-2027.pdf

Comment:
Voir par example page 93

Objectifs Spécifiques : "Renforcer le développement agricole," "Mettre en œuvre un cacao durable et traçable"

Peer Reviewer

Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe4-DPPD-PAP-2025-2027.pdf

Comment:
Voir par example la page 93

Indicateurs de performance - "Proportion de la superficie du cacao et du café traité en produits phytosanitaire"

Cibles pour 2025-2027: "65%, 65%, 70%"

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

https://www.dgbf.ci/wp-content/uploads/2024/11/Rapport-de-presentation-du-Projet-de-Loi-de-Finance.pdf

Comment:
Voir la Section II.4 Dépenses de lutte contre la pauvreté à la page 20 du Rapport de présentation du PLF 2025 et l'Annexe 8 : Evolution des dépenses de lutte contre la pauvreté du budget 2025 à la page 42

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Décret numéro 2013-461 du 19 juin 2013 important processus annuel d'élaboration du budget de l'Etat : http://dgbf.gouv.ci/wp-content/uploads/2019/11/DECRET-2013-461.pdf

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
d. No, information related to the macroeconomic forecast is not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Conformément aux réponses à la section 1 (questions PBS-1 à PBS-6), le Rapport préalable au budget n'est pas considéré comme accessible au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for the macroeconomic forecast.
Comments: Le DPBEP a tout de même été publié et accessible. Il a fait l'objet du débat d'orientation budgétaire (DOB). Et même son élaboration a été fait avec la collaboration de la société civile.

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. Le DPBEP 2025-2027 a été publié en ligne en annexe au PLF 2025, mais cela est trop tard pour être pris en compte comme Rapport préalable au budget (PBS). Selon la question PBS-2, un Rapport préalable au budget doit être publié en ligne « au moins un mois avant la présentation du projet de budget de l'exécutif à l'assemblée législative » pour être considéré comme accessible au public. Cependant, au 6 novembre 2024 (moins de deux semaines avant la présentation du projet de budget à l'Assemblée nationale le 18 novembre 2024, conformément à la question EBP-1b), c'était le DPBEP 2024-2026 qui était toujours affiché sur le site web de la DGBF (voir

https://web.archive.org/web/20241106172816/https://www.dgbf.ci/). En l'absence de lien vers une version antérieure du DPBEP publiée au moins un mois avant la présentation du PLF au Parlement (comme c'était le cas pour le DPBEP 2023-2025 dans l'OBS 2023), la réponse existante de « d » 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:
d. No, information related to the government's expenditure policies and priorities is not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Conformément aux réponses à la section 1 (questions PBS-1 à PBS-6), le Rapport préalable au budget n'est pas considéré comme accessible au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
Comments: Le DPBEP a tout de même été publié et accessible. Il a fait l'objet du débat d'orientation budgétaire (DOB). Et même son élaboration a été fait avec la collaboration de la société civile.

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. Le DPBEP 2025-2027 a été publié en ligne en annexe au PLF 2025, mais cela est trop tard pour être pris en compte comme Rapport préalable au budget (PBS). Selon la question PBS-2, un Rapport préalable au budget doit être publié en ligne « au moins un mois avant la présentation du projet de budget de l'exécutif à l'assemblée législative » pour être considéré comme accessible au public. Cependant, au 6 novembre 2024 (moins de deux semaines avant la présentation du projet de budget à l'Assemblée nationale le 18 novembre 2024, conformément à la question EBP-1b), c'était le DPBEP 2024-2026 qui était toujours affiché sur le site web de la DGBF (voir https://web.archive.org/web/20241106172816/https://www.dgbf.ci/). En l'absence de lien vers une version antérieure du DPBEP publiée au moins un mois avant la présentation du PLF au Parlement (comme c'était le cas pour le DPBEP 2023-2025 dans l'OBS 2023), la réponse existante de « d » est maintenue.

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:
d. No, information related to the government's revenue policies and priorities is not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Conformément aux réponses à la section 1 (questions PBS-1 à PBS-6), le Rapport préalable au budget n'est pas considéré comme accessible au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the core information is presented for the government's revenue policies and priorities.
Comments: Le DPBEP a tout de même été publié et accessible. Il a fait l'objet du débat d'orientation budgétaire (DOB). Et même son élaboration a été fait avec la collaboration de la société civile.

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. Le DPBEP 2025-2027 a été publié en ligne en annexe au PLF 2025, mais cela est trop tard pour être pris en compte comme Rapport préalable au budget (PBS). Selon la question PBS-2, un Rapport préalable au budget doit être publié en ligne « au moins un mois avant la présentation du projet de budget de l'exécutif à l'assemblée législative » pour être considéré comme accessible au public. Cependant, au 6 novembre 2024 (moins de deux semaines avant la présentation du projet de budget à l'Assemblée nationale le 18 novembre 2024, conformément à la question EBP-1b), c'était le DPBEP 2024-2026 qui était toujours affiché sur le site web de la DGBF (voir https://web.archive.org/web/20241106172816/https://www.dgbf.ci/). En l'absence de lien vers une version antérieure du DPBEP publiée au moins un mois avant la présentation du PLF au Parlement (comme c'était le cas pour le DPBEP 2023-2025 dans l'OBS 2023), la réponse existante de « d » est maintenue.

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Conformément aux réponses à la section 1 (questions PBS-1 à PBS-6), le Rapport préalable au budget n'est pas considéré comme accessible au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, two of the three estimates related to government borrowing and debt are presented.
Comments: Le DPBEP a tout de même été publié et accessible. Il a fait l'objet du débat d'orientation budgétaire (DOB). Et même son élaboration a été fait avec la collaboration de la société civile.

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. Le DPBEP 2025-2027 a été publié en ligne en annexe au PLF 2025, mais cela est trop tard pour être pris en compte comme Rapport préalable au budget (PBS). Selon la question PBS-2, un Rapport préalable au budget doit être publié en ligne « au moins un mois avant la présentation du projet de budget de l'exécutif à l'assemblée législative » pour être considéré comme accessible au public. Cependant, au 6 novembre 2024 (moins de deux semaines avant la présentation du projet de budget à l'Assemblée nationale le 18 novembre 2024, conformément à la question EBP-1b), c'était le DPBEP 2024-2026 qui était toujours affiché sur le site web de la DGBF (voir https://web.archive.org/web/20241106172816/https://www.dgbf.ci/). En l'absence de lien vers une version antérieure du DPBEP publiée au moins un mois avant la présentation du PLF au Parlement (comme c'était le cas pour le DPBEP 2023-2025 dans l'OBS 2023), la réponse existante 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:
b. No, multi-year expenditure estimates are not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/11/Annexe3-DPBEP-2025-2027.pdf

Comment:
Conformément aux réponses à la section 1 (questions PBS-1 à PBS-6), le Rapport préalable au budget n'est pas considéré comme accessible au public. La réponse « b » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, multi-year expenditure estimates are presented.
Comments: Le DPBEP a tout de même été publié et accessible. Il a fait l'objet du débat d'orientation budgétaire (DOB). Et même son élaboration a été fait avec la collaboration de la société civile.

IBP Comment
Le commentaire de l'examinateur gouvernemental est bien noté. Le DPBEP 2025-2027 a été publié en ligne en annexe au PLF 2025, mais cela est trop tard pour être pris en compte comme Rapport préalable au budget (PBS). Selon la question PBS-2, un Rapport préalable au budget doit être publié en ligne « au moins un mois avant la présentation du projet de budget de l'exécutif à l'assemblée législative » pour être considéré comme accessible au public. Cependant, au 6 novembre 2024 (moins de deux semaines avant la présentation du projet de budget à l'Assemblée nationale le 18 novembre 2024, conformément à la question EBP-1b), c'était le DPBEP 2024-2026 qui était toujours affiché sur le site web de la DGBF (voir https://web.archive.org/web/20241106172816/https://www.dgbf.ci/). En l'absence de lien vers une version antérieure du DPBEP publiée au moins un mois avant la présentation du PLF au Parlement (comme c'était le cas pour le DPBEP 2023-2025 dans l'OBS 2023), la réponse existante de « b » est maintenue.

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 classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications.

Select all that apply:

Answer:
Administrative classification
Economic classification
Functional classification

Source:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:
Administrative : pages 55-64
Economique : pages 55-64
Fontionnelle : pages 8-20

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 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 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:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:
A partir de la page 75 (Tableau détaillé par section)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:
Voir l'Article 4 à la page 4 de la Loi de Finances 2024

Peer Reviewer
Opinion:

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:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

Comment:
Voir page 31 pour un « Tableau récapitulatif des ressources du budget de l'État » qui liste précisément chaque nature de recette.

Peer Reviewer
Opinion:

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/03/Loi-de-Finances-Portant-Budget-de-lEtat-pour-lannee-2024.pdf

https://www.dgbf.ci/wp-content/uploads/2024/03/ANNEXE-3-Documents-de-Programmation-Budgetaire-et-Economique-Pluriannuelle-DPBEP-2024-2026.pdf

Comment:
1. Le montant du nouvel emprunt net requis (Déficit)
Conformément aux lignes directrices, le déficit budgétaire est accepté comme indicateur du nouvel emprunt net.
• Source : Loi de Finances 2024, Article 11 (Page 6).

2. L'encours total de la dette à la fin de l'exercice budgétaire
Cette information est détaillée dans le Document de Programmation Budgétaire et Économique Pluriannuelle (DPBEP), qui est l'annexe obligatoire accompagnant la Loi de Finances.
• Source : DPBEP 2024-2026, Tableau 14 : « Évolution du stock de la dette publique de 2024 à 2026 » (Page 58).

3. Les paiements d'intérêts sur la dette pour l'exercice budgétaire
Le montant des charges financières (intérêts uniquement) est explicitement inscrit dans le texte de la loi.
• Source : Loi de Finances 2024, Article 8 (Page 5). Voir également "Tableau 15 - Evolution du service de la dette publique de 2024 à 2026" à la page 59 du DPBEP 2024-2026

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:
Total des dépenses et des recettes : page 36
Les principales initiatives politiques inscrites au budget : pages 60-67
Les prévisions macroéconomiques sur lesquelles repose le budget : pages 32-34
Les coordonnées permettant aux citoyens d'effectuer un suivi : page 74
Informations au-delà des éléments de base : "COMMENT LES CITOYENS PEUVENT-ILS PARTICIPER AU PROCESSUS BUDGETAIRE ?" - pages 30-31

Peer Reviewer
Opinion:

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:
Site de la DGBF
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:
Supports Numériques (Internet) : Le Budget Citoyen est systématiquement publié en version PDF et souvent en version interactive/infographie sur le site de la DGBF et du Ministère des Finances. Il est également largement relayé sur les réseaux sociaux officiels (Facebook, X, LinkedIn).

Supports Physiques (Éditions papier) : Des exemplaires simplifiés (brochures, livrets) sont imprimés et distribués lors des cérémonies officielles et dans les administrations.

Médias de Masse (Radio et Télévision) : La DGBF organise des passages sur les chaînes nationales (RTI) et, point crucial pour l'OBS, utilise les radios de proximité (radios rurales) pour expliquer le budget en langues locales afin d'atteindre les populations non francophones ou analphabètes.

Campagnes de Proximité (Caravanes) : Des "Caravanes du Budget Citoyen" parcourent les chefs-lieux de région. Ces missions de terrain incluent des rencontres directes avec les chefs traditionnels, les associations de femmes et de jeunes, garantissant une couverture géographique nationale.

Affichage et Presse : Des insertions sont régulièrement faites dans la presse écrite nationale (Fraternité Matin, etc.) et parfois via des panneaux d'affichage ou des supports visuels lors de forums publics.

Peer Reviewer
Opinion:

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

Source:

Comment:
La DGBF a instauré des cadres de concertation avant et après la publication du Budget Citoyen. Cela inclut :
Des ateliers de dissémination et de sensibilisation avec les Organisations de la Société Civile (OSC) pour recueillir leurs avis sur le format et le contenu des éditions précédentes.

L'utilisation de canaux digitaux (site web, réseaux sociaux) où des formulaires de contact et des sondages sont parfois mis à disposition pour évaluer l'intérêt des populations.
La mise en place d'une ligne verte ou de points de contact dédiés lors des caravanes de sensibilisation à travers les différentes régions du pays.

Si ces mécanismes existent et sont techniquement accessibles (ateliers publics, plateforme en ligne), le niveau d'interaction directe du "grand public" (au-delà des OSC spécialisées) reste limité.

Peer Reviewer
Opinion:

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:
c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/BUDGET-CITOYEN_2025_31_12_24.pdf

Comment:
Il existe un budget citoyen pour la phase d'approbation (voir la section 1 de ce questionnaire).

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 classification indicates who spends the money; functional classification shows 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.

Answer "None of the above" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Select all that apply:

Answer:
None of the above

Source:

Comment:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « None of the above » s'applique.

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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 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," 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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « d » s'applique.

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « b » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « b » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « b » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

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. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
Conformément aux réponses à la section 1 (IYRs-1 à IYRs-6), les Rapports en cours d'année ne sont pas considérés comme accessibles au public. La réponse « d » s'applique.

Peer Reviewer
Opinion:

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 underway, 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:
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.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Voir Tableau 13: Evolution des principaux agrégats macro-économiques (page 25)

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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:
b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Voir la section "III.2. Evolution des ressources et des dépenses du budget à fin 2024" à la page 26

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

78. Does the Mid-Year Review of the budget present updated 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 for the budget year underway 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. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative classification 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.

Answer "None of the above" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Select all that apply:

Answer:
Economic classification

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Voir la colonne "Prévisions 2024 (révisées)" dans le Tableau 8 : Situation des dépenses à fin juin 2024

page 18

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

79. Does the Mid-Year Review of the budget present updated 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 for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

***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 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:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Voir le Tableau 5 : Situation de réalisation des ressources de l'Etat à fin juin 2024
à la page 13 et et la section "III.2. Evolution des ressources et des dépenses du budget à fin 2024" à la page 26.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:
a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Voir le Tableau 5 : Situation de réalisation des ressources de l'Etat à fin juin 2024
à la page 13

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

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:
c. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
l'État présente un bilan complet et actualisé de la mobilisation de l'ensemble de ses ressources pour l'exercice en cours.
Recettes Fiscales (Détaillées) : Le Tableau 6;
Recettes Non Fiscales (Détaillées) : Le Tableau 7;
Dons et Ressources de Trésorerie : Le Tableau 5
Fonds Extrabudgétaires

Étant donné que les sources individuelles de recettes fiscales du Tableau 6 ne sont pas mises à jour pour l'ensemble de l'exercice 2024 (c'est plutôt la réalisation à la fin du mois de juin 2024 qui est comparée aux objectifs pour cette période), la réponse « c » est sélectionnée.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 underway, 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:
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.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/09/REVUE-DE-MILIEU-DANNEE-A-FIN-JUIN-2024.pdf

Comment:
Emprunts sur marchés monetaire et financier et Ressources exterieures d'emprunts actualisés pour l'exercice 2024 par rapport aux estimations initiales : page 13
Paiements d'intérêts actualisés pour l'exercice 2024 par rapport aux estimations initiales : page 19

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
La Section I.2 - EXECUTION DES DEPENSES DU BUDGET présent le budget initial, les modifications, le budget actualisé, l'exécution, les écarts et les taux d'exécution pour toutes les catégories de dépenses (pages 13-21).

Peer Reviewer
Opinion:

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:
Administrative classification
Economic classification

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Administrative : 58-74
Economique : pages 38-57

Peer Reviewer
Opinion:

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:
a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Pages 39-57

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Pages 5-12

Peer Reviewer
Opinion:

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Page 5

Peer Reviewer
Opinion:

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:
a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Pages 25-36

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le nouvel emprunt net : Les tableaux (Tableau 1, Annexe III) présentent les prévisions et les réalisations des ressources de trésorerie (emprunts intérieurs et extérieurs), avec des écarts et taux d'exécution.

Les paiements d'intérêts : Les charges financières de la dette sont analysées avec des écarts expliqués (Tableau 3, section I.2.1.1.1.1, Annexe VIII).

Une discussion narrative accompagne ces données, expliquant les écarts par des facteurs tels que la hausse des taux d'intérêt, les besoins de trésorerie, les conditions monétaires et les ajustements opérationnels.

Peer Reviewer
Opinion:

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 interest payments on outstanding debt for the budget year

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le rapport présente pour les éléments suivants des comparaisons entre prévisions et réalisations :

Nouveaux emprunts nets : Ressources de trésorerie (Tableau 1, Annexe III).
Paiements d’intérêts : Charges financières détaillées (Tableau 3, section I.2.1.1.1.1, Annexe VIII).

Peer Reviewer
Opinion:

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:
d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le rapport de fin d'année fournit des informations contextuelles sur l'environnement macroéconomique (croissance, inflation, etc.) mais ne présente pas de comparaison systématique entre les prévisions macroéconomiques initiales (telles que formulées dans la loi de finances initiale) et les résultats réels. Il n'inclut pas de tableaux ou d'analyses spécifiques sur les écarts pour des variables telles que le PIB nominal, le taux d'inflation, la croissance réelle ou les taux d'intérêt. Les données macroéconomiques mentionnées sont à titre informatif et ne sont pas confrontées aux prévisions initiales.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
None of the above

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le rapport de fin d'année ne présente pas de comparaison systématique entre les prévisions macroéconomiques initiales (telles qu'elles figuraient dans la loi de finances initiale) et les résultats réels de l'exercice. Bien qu'il fournisse des données contextuelles sur la croissance économique, l'inflation, ou les taux d'intérêt, ces informations ne sont pas structurées sous forme de tableau comparatif ou d'analyse des écarts pour les hypothèses macroéconomiques clés. Aucune des composantes listées (niveau nominal du PIB, taux d'inflation, croissance réelle du PIB, taux d'intérêt) ne fait l'objet d'une telle confrontation prévision/réalisation dans le document.

Peer Reviewer
Opinion:

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

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:

Peer Reviewer
Opinion:

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:
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.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-General-sur-la-Performance.pdf

Comment:
Voir le Rapport général sur la performance qui l'accompagnait la Loi de règlement pour l'année 2023

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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

Source:

https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le rapport de fin d'année inclut des informations sur l'exécution de certaines politiques sociales ciblant les populations vulnérables, telles que :

Les transferts sociaux (écoles privées, bourses, COGES) – montants exécutés mentionnés mais sans comparaison systématique avec les budgets adoptés.

Les dépenses d'investissement dans la santé et les filets sociaux (ex. : programme multisectoriel d'appui au système national des filets sociaux) – avec des données d'exécution et parfois des écarts par rapport aux prévisions.

Cependant, la couverture n'est pas exhaustive pour l'ensemble des politiques destinées aux plus pauvres, et la discussion narrative reste limitée à des explications générales sans se concentrer spécifiquement sur l'analyse des écarts pour ces politiques.

Peer Reviewer
Opinion:

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. As with question 33, answer "e" can be used if there is clear evidence that extra-budgetary funds do not exist. However, if such funds do exist but are not reported, the appropriate answer would be "d," not "e."

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:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:
Le rapport de fin d'année couvre les Comptes Spéciaux du Trésor, qui constituent les principaux fonds extrabudgétaires. Il présente des tableaux comparatifs (Tableau 1, Annexe IV) montrant le budget initial, les modifications, le budget actualisé, l'exécution, les écarts et les taux d'exécution pour l'ensemble des recettes et dépenses de ces comptes. Une discussion narrative accompagne ces données, indiquant que les dépenses ont été réalisées comme prévu et décrivant brièvement l'utilisation des fonds affectés. Bien que les écarts soient faibles (exécution à 100 %), les estimations des différences sont systématiquement présentées et commentées. Toutefois, les différences pour chaque Compte ne sont pas présentées de manière systématique permettant d'attribuer une réponse « a » ou « b ».

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 for the Year Ended 30 June 2022" (https://www.treasury.govt.nz/publications/year-end/financial-statements-2022)

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:
b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:
https://www.dgbf.ci/wp-content/uploads/2024/12/Rapport-presentation-de-la-Loi-de-Reglement-2023.pdf

Comment:

Peer Reviewer
Opinion:

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 (https://www.issai.org/pronouncements/financial-audit-principles/) for more details.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (https://www.issai.org/pronouncements/issai-300-performance-audit-principles/) 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:
a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:
https://www.courdescomptes.ci/fichiers/1735654977RAPP%202023.pdf
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

https://www.courdescomptes.ci/fichiers/1735654744Declaration%20Generale%20de%20conformite%202023.pdf

Comment:
La Cour des Comptes de Côte d'Ivoire, conformément à ses prérogatives constitutionnelles et aux normes ISSAI, publie un Rapport Public Annuel ainsi qu'un Rapport sur l'Exécution de la Loi de Finances (lié au projet de loi de règlement). Ces documents attestent de la réalisation des trois types d'audits :

Audits Financiers et de Conformité :

Source : Rapport sur l'exécution de la Loi de Finances (joint chaque année au Projet de Loi de Règlement); Déclaration Générale de Conformité

Preuve : La Cour certifie la régularité et la sincérité des comptes de l'État. Elle vérifie si les recettes ont été perçues et les dépenses exécutées conformément à la Loi de Finances et au Règlement général sur la comptabilité publique (conformité). Elle audite les états financiers pour s'assurer de l'absence d'anomalies significatives (financier).

Audits de Performance :

Source : Rapport sur l'Audit de Performance des Programmes.

Preuve : Depuis le passage au Budget-Programme, la Cour insère des sections spécifiques évaluant l'efficacité et l'efficience des programmes ministériels. Elle examine si les objectifs fixés dans les Projets Annuels de Performance (PAP) ont été atteints avec un coût optimal (économie). Des audits thématiques (ex: gestion des fonds COVID, gestion des ordures ménagères) sont régulièrement publiés.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. All expenditures within the SAI's mandate have been audited.

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:
Selon les articles 3 à 9 de la loi organique n° 2015-494 du 07 juillet 2015 déterminant les attributions, la composition, l'organisation et le fonctionnement de la Cour des comptes, la juridiction financière juge les comptes des comptables publics conformément au droit budgétaire et au règlement général sur la comptabilité publique. budgétaire et au règlement général sur la comptabilité publique.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
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.

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf
https://www.dgbf.ci/wp-content/uploads/2024/11/Projet-de-Loi-de-Finances-2025.pdf

Comment:
Article 18 PAGE 22
Les rapports de la Cour des Comptes montrent un audit systématique des grands organismes de prévoyance sociale (CNPS et CGRAE) qui représentent la vaste majorité (plus de 80%) des masses financières extrabudgétaires. Cependant, certains fonds plus petits ou des "Comptes Spéciaux du Trésor" (mentionnés à la page 16 du PLF 2025 sous les "Ressources de trésorerie") ne font pas l'objet d'un audit de performance ou financier chaque année, créant une couverture importante mais incomplète.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf

Comment:
Pages ix - x, 1-2

Peer Reviewer
Opinion:

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:
https://www.courdescomptes.ci/fichiers/1735654977RAPP%202023.pdf

Comment:
Conformément à la procédure contradictoire, l'exécutif fournit des réponses détaillées à toutes les observations et recommandations formulées par la Cour des comptes.

Les réponses de l'exécutif détaillent les actions concrètes entreprises pour corriger les faiblesses identifiées.

Au-delà des réponses directes aux audits, le Gouvernement utilise le Rapport Général sur la Performance pour rendre compte de l'évolution structurelle de sa gestion.

Toutefois, comme ce rapport est produit et diffusé par l'ISC plutôt que par l'exécutif, la réponse « d » est sélectionnée pour assurer l'application cohérente de la méthodologie de l'enquête dans tous les pays.

Peer Reviewer
Opinion:

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:
a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:
https://www.courdescomptes.ci/fichiers/1735654572RELF%202023.pdf
https://www.courdescomptes.ci/fichiers/1735657243RPA%202023.pdf
https://www.courdescomptes.ci/fichiers/1735654977RAPP%202023.pdf (voir par exemple pages 20-22, 37)

Comment:
La Cour des comptes assure un suivi systématique et public des recommandations formulées lors des exercices précédents à travers ses rapports annuels.

Peer Reviewer
Opinion:

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.gob.mx/); or*

- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (https://obr.uk/) 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:

Comment:
n/a

Peer Reviewer
Opinion:

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:

Comment:
n/a

Peer Reviewer
Opinion:

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:

Comment:
n/a

Peer Reviewer
Opinion:

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:

Comment:
n/a

Peer Reviewer
Opinion:

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 debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. 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:
https://www.dgbf.ci/2025/06/dob-2026-2028/

Comment:
Dans le cadre du Budget-programmes , le parlement intervient dans le cadre du Débat d'orientation budgétaire pour donner son point de vue sur la stratégie budgétaire de l'État avant l'élaboration du projet de budget. Le Parlement intervient sur le Document de Programmation Budgétaire et Economique Budgétaire Pluriannuel (DPBEP)

Peer Reviewer
Opinion:

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 most recent 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:
c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:
https://news.abidjan.net/articles/737110/cote-divoire-les-deputes-adoptent-le-projet-de-budget-2025-de-15-3392-milliards-de-fcfa

Comment:
Initialement examiné en commission le 13 novembre 2024 par la Commission des Affaires économiques et financières (CAEF), le texte a été soumis à une relecture par l'ensemble des députés avant son adoption définitive.

Peer Reviewer
Opinion:

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:
https://news.abidjan.net/articles/737110/cote-divoire-les-deputes-adoptent-le-projet-de-budget-2025-de-15-3392-milliards-de-fcfa

Comment:
Budget 2025, adopté le 7 Décembre 2024

Peer Reviewer
Opinion:

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:
http://dgbf.gouv.ci/wp-content/uploads/2015/09/Loi-Organique-2014-336-du-05-juin-2014-relative-aux-lois-de-finances1.pdf

Comment:
Selon l'article 61 de la loi organique n° 2014-336 du 05 juin 2015 relatif aux lois de finances "Les dépenses ont le droit d'amendement. Les propositions et amendements déposés par les membres de l'Assemblée nationale ne sont pas des créances lors de leur adoption aura pour conséquence, soit une diminution des ressources publiques, soit la création ou l'aggravation d'une charge publique, au mois qu'ils ne sont pas accompagnés d'une proposition d'augmentation de recettes ou d'économie équivalente".

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

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:
c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

Comment:
Les échanges ont eu lieu. En fonction, il n'y a pas eu d'amendement de la partie des parlementaires. Par ailleurs, selon l'article 61 de la loi organique relative aux lois de finances, les amendements faits par les parlementaires doivent être suivis de propositions de recettes.

Peer Reviewer
Opinion:

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. 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:
https://finances.gouv.ci/actualites/65-contenu-dynamique/actualite/1026-senat-presentation-du-budget-du-ministere-des-finances-et-du-budget-le-senateurs-donnent-le-feu-vert-au-ministre-adama-coulibaly

https://www.ecofinagency.com/finance/1212-46246-cote-d-ivoire-senate-committee-approves-2025-budget-proposal

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

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 note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

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:
d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Comment:
En Côte d'Ivoire, les dépenses sont organisées par Commissions. C'est la commission des affaires économiques et financières qui a adopté d'abord le projet de budget qui est suivi soumis en assemblée plénière à tous les dépenses. Une cette occasion, chaque député se prononce individuellement, même si celui-ci fait partie d'une commission spécifique. Donc il n'y a pas eu une action d'une commission particulière sur le budget de son secteur.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

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:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
http://dgbf.gouv.ci/wp-content/uploads/2015/09/Loi-Organique-2014-336-du-05-juin-2014-relative-aux-lois-de-finances.pdf

Comment:
Selon les articles 46 et 47 de la loi organique 2014-336 du 05 juin 2014 relatifs aux lois de finances, l'intervention du parlement se fait à posteriori après que l'exercice ait déjà engagé les modifications.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

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:
d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:
http://dgbf.gouv.ci/wp-content/uploads/2015/09/Loi-Organique-2014-336-du-05-juin-2014-relative-aux-lois-de-finances.pdf

Comment:
Selon les articles 46 et 47 de la loi organique de 2014 relatifs aux lois de finances, l'action du parlement intervient après l'engagement des recettes à travers la loi rectificative.

Peer Reviewer
Opinion:

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:
c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:
http://dgbf.gouv.ci/wp-content/uploads/2015/09/Loi-Organique-2014-336-du-05-juin-2014-relative-aux-lois-de-finances.pdf

Comment:
L'article 27 de la LOLF, stipule que "Des crédits budgétaires peuvent être annulés, par arrestation du ministre en charge des Finances en vertu de son pouvoir de réglementation, après information du ministre sectoriel, lorsqu'ils sont vus sans objet ou pour prévenir une dégradation des équilibres budgétaires et financiers de la loi de Finances" L'article 28 stipule que : "Les secrets et arrêtés relatifs aux mouvements de crédits vus aux articles 22 à 26 de la loi organique et qui comportent la spécialisation des crédits, sont transmis, dès leur signature au Parlement pour ratification dans la plus prochaine loi de finances relative à l'exercice concerné et à la juridiction financière pour information."

Peer Reviewer
Opinion:

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://dgbf.gouv.ci/wp-content/uploads/2015/09/Loi-Organique-2014-336-du-05-juin-2014-relative-aux-lois-de-finances.pdf

Comment:
Selon l'article 65 de la loi organique relative aux lois de finances, le vote du projet de loi de règlement est accompagné des rapports d'audit de la cour des comptes. La Commission des Affaires Economiques et Financières examine le rapport d'audit, mais ne publique pas de rapport. Il n'y a pas non plus un article qui en parle.

Peer Reviewer
Opinion:

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:
b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:
http://www.igf.finances.gouv.ci/IgfAdmin/textesofficiels/doc/Loi%20organique%20n2015-494%20cour%20des%20comptes.pdf

Constitution de la République de Côte d'Ivoire :
http://extwprlegs1.fao.org/docs/pdf/ivc160760.pdf

Comment:
Selon l'article 153 de la constitution de 2016 Le Président de la Cour des Comptes est nommé par le Président de la République pour une durée de cinq ans renouvelable une fois parmi les personnalités reconnues pour leur compétence et leur expertise avérées en matière d'économie, de gestion, de comptabilité ou de finances publiques

Peer Reviewer
Opinion:

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 de la République de Côte d'Ivoire :
http://extwprlegs1.fao.org/docs/pdf/ivc160760.pdf

Comment:
L'article 140 de la constitution stipule que les magistrats du siège sont inamovibles. Selon l'article 146, le conseil supérieur de la magistrature statue

en formation disciplinaire des magistrats du siège et du parquet. Ils sont appelés par le Président de la République (article 153 constitution). Ils ne peuvent pas être mutés sans leur accord, sauf nécessité de services. il ne peut être revoqués, suspendus de leurs fonctions, ou subir une sanction disciplinaire qu'en cas de manipulation à leurs obligations et après décision motivée du conseil supérieur de la magistrature. Lors que le juge estime que son indépendance est menacée, il a le droit de voir le conseil supérieur de la magistrature....(Article 140 de la constitution)

Peer Reviewer
Opinion:

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:
a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:
http://courdescomptes.ci/fichiers/1529566913LOI%20ORGANIQUE%20COUR%20DES%20COMPTES%20%20CI%20(5).pdf

Comment:
Selon l'article 157 de la loi organique n°2015-494 du 07 juillet 2015 déterminant les attributions, la composition, l'organisation et le fonctionnement de la cour des comptes, la cour des comptes et le ministère public près ladite cour jouissant de l'autonomie financière. Les budgets font l'objet de propositions préparées par les services financiers respectifs et inscrits au projet de loi de finances au titre de la cour des comptes et du ministère public près ladite cour.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:
http://www.igf.finances.gouv.ci/Document_joint/texte_officiel/Loi%20organique%20n2015-494%20cour%20des%20comptes.pdf

Comment:
Selon la Loi organique N°2015-494 du 7 juillet 2015 déterminant les attributions, la composition, l'organisation et le fonctionnement de la Cour des comptes, à travers ses articles de 5 à 14, la Cour des comptes dispose de prérogatives illimitées dans le contrôle de la gestion des finances publiques. Selon l'article 84 de la loi organique relative aux lois de finances ; "la juridiction financière juge les comptes des comptes publics, les gestions de fait et les fautes de gestion. Elle contrôle les comptes et la gestion des collectivités publiques, des établissements publics, des entreprises publiques, des organismes de sécurité sociale et des organismes dans lesquels une collectivité publique à une participation majoritaire. ...La juridiction financière contrôle l'égalité

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

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:
d. Never.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

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 exclusively by line ministries should not be considered when answering this question.

If there is clear evidence that subnational engagements influence the national budget, these may be included. For instance, some countries have established local or regional councils that engage citizens in budget discussions, and if there is documented evidence that feedback from these consultations is reflected in the National Budget, they can be considered. For example, in the Dominican Republic, Provincial Development Councils facilitate citizen engagement in budget discussions. The executive's budget documents, such as Annex I, include a chapter on citizen participation that details the efforts made in preparation of the 2023 budget to enhance public participation in fiscal policy (https://www.digepres.gob.do/wp-content/uploads/2023/03/8.-Participaci%C3%B3n-Ciudadana-en-la-Formulaci%C3%B3n-del-PGE-20231.pdf).

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, published policy consultation exercises, and online consultation 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 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:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
Il n'y a pas encore de mécanisme de consultation de la population lors de l'élaboration du budget annuel.
Lors de l'élaboration du DPBEP les membres de la société civile participant au séminaire de validation du document. Mais c'est une participation passive. sur les faits venir pour juste les informateurs.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

125b. Based on the response to question 125, select the option that best describes the public engagement mechanism used by the executive to involve citizens during the budget formulation stage.

GUIDELINES:

- *Pre-Budget Consultations*
    - *Organized meetings, workshops, or forums where citizens, civil society, and experts provide input before the budget is finalized or formatted.*
    - *Helps identify public priorities and address concerns before decisions are made.*
- *Participatory Budgeting*
    - *A direct mechanism where citizens help decide how a portion of public funds is allocated.*
    - *Typically implemented at the local level but sometimes linked to national budget planning.*
- *Regional or Development Councils*
    - *Local or regional advisory councils provide structured citizen engagement and ensure national budget decisions reflect local needs and vice versa. They are often made up of both government and civil society representation.*
    - *Feedback from these councils is usually integrated into the final budget*
- *Citizens' Assemblies*
    - *Randomly selected representative groups of citizens discuss and provide recommendations on budget priorities.*
    - *Assemblies deliberate on key fiscal policies, ensuring diverse perspectives are considered in decision-making.*
    - *Their recommendations may directly influence government budget proposals.*
- *Public Consultations*
    - *Open forums where government officials present the budget and receive feedback from the public.*
    - *Often organized in collaboration with parliaments, civil society, or media outlets.*
- *Online Platforms and Digital Consultations*
    - *Governments use dedicated websites and digital platforms to gather public input.*
    - *Interactive tools, such as surveys, discussion forums, and live Q&A sessions, make engagement more accessible.*

Please use the comments to explain your selection or to explain why you chose an alternative option that better fits the mechanism.

Answer:
Other (indicate in the comments):

Source:

Comment:
sur la base de la question précédente, il n'y a pas de mécanisme

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 at least one vulnerable and underrepresented community and/or civil society organization 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:
n/a

Comment:
Il n'y a pas de mécanisme de consultation des populations lors de l'élaboration du budget annuel.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover’s 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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “None of the above” applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget formulation stage.

Select all that apply:

Answer:
None of the above

Source:

Comment:
Lors de l'élaboration du DPBEP les membres de la société civile participent au séminaire de validation du document que de façon passive

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

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:
c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:
https://siib.dgbf.ci/e-requete/

Comment:
Il n'y a pas de mécanisme d'interaction entre le ministère du budget et les populations par rapport à l'exécution du budget. Cependant, il y a la Cellule d'Information des Opérateurs Économiques (CELIOPE) qui est une cellule diminuée aux opérateurs économiques. Ceux-ci peut demander et obtenir des informations sur le suivi de l'exécution budgétaire et les marchés publics.
Par ailleurs, il semble que le lien de CELIOPE n'est pas intégré au portail Miliê.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Disagree
Suggested Answer:
b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
Comments: La CELIOPE est certes, la Cellule d'Information des Opérateurs Economiques mais elle est ouverte à toute la population. La preuve est que lors des campagnes de vulgarisation du Budget Citoyen dans les différentes localités du pays, nous présentons l'application e-requête à la population afin que quiconque a besoin d'information ou a des préoccupations sur le budget puisse saisir la CELIOPE et avoir satisfaction.

IBP Comment
Le commentaire de l'examinateur du gouvernement est bien noté. Les citoyens peuvent utiliser l'application e-requête pour interagir avec CELIOPE sur les questions qui les intéressent, mais cette forme d'engagement semble recueillir des avis "ad-hoc" plutôt que d'être explicitement structurée autour de la contribution du public au processus d'exécution budgétaire. Afin de garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays, la réponse actuelle de « c » est maintenue.

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 at least one vulnerable and underrepresented community and/or civil society organization 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:
https://siib.dgbf.ci/e-requete/

Comment:
Il existe une reconnaissance formelle de l'importance de l'inclusion, matérialisée par des consultations lors de l'élaboration des plans de développement. Cependant, le passage d'une consultation ponctuelle à un dialogue budgétaire continu et contraignant reste à consolider.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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, only these key topics are considered. Check the box(es) to identify which key topics the executive engages with citizens on:

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 cover's 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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "None of the above" applies if the executive does not engage on any of the six key topics above or if the executive does not use public participation mechanisms during the budget implementation stage.

Select all that apply:

Answer:
Delivery of public services
Implementation of social spending
Implementation of public investment projects

Source:
https://siib.dgbf.ci/e-requete/

Comment:
Les autres sujets, tels que les changements macroéconomiques, le recouvrement des recettes, ou l'évolution du déficit et de la dette, sont moins directement abordés dans le cadre de l'engagement citoyen lors de l'exécution budgétaire, car ils relèvent davantage de discussions techniques ou politiques.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 there 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:
n/a

Comment:
n/a

Peer Reviewer Opinion:

Government Reviewer Opinion: Agree

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:
n/a

Comment:
n/a

Peer Reviewer Opinion:

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 take 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:

Comment:
L'exécutif ivoirien fournit des informations sur l'utilisation globale des ressources publiques, permettant un suivi général de l'exécution budgétaire, mais la traçabilité directe des contributions individuelles des citoyens reste limitée. La transparence budgétaire s'améliore progressivement, sans encore atteindre le niveau de détail qui permettrait à chaque citoyen de suivre l'utilisation spécifique de sa contribution fiscale.

Peer Reviewer
Opinion:

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:
b. The requirements for an "a" response are not met.

Source:
n/a

Comment:
n/a

Peer Reviewer Opinion:

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 – 134 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 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:
d. The requirements for a "c" response or above are not met.

Source:

Comment:
Bien que des mécanismes consultatifs existent, la Côte d'Ivoire ne dispose pas d'un système robuste de participation citoyenne dans la formulation ou la mise en œuvre du budget annuel. La participation reste principalement confinée aux acteurs institutionnels et aux organisations structurées, avec une influence limitée sur les décisions budgétaires finales.

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings 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 legislative 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 "c" still applies if the legislature holds hearings on the budget that are open for citizens to attend in person, but at which no public input is received (public online hearings without active citizen participation do not count for the purposes of a "c" response). However, in this case questions Q137-138 should then be marked as "d." unless select individuals or groups were invited to provide input.*

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:
d. The requirements for a “c” response or above are not met.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

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, only these key topics are considered. Check the box(es) to identify which key topics the legislature engages with citizens on:

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.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “None of the above” applies if in q136 the requirements for a “c” response or above are not met ***or*** *if the legislature holds public hearing, but does not use public participation mechanisms during its deliberations on the annual budget (e.g. inviting citizens/CSOs to testify).*

Select all that apply:

Answer:
None of the above

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: Agree

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 makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*

- *A report (be 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:
d. The requirements for a "c" response or above are not met.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

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 legislative 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:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

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).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:
b. The requirements for an "a" response are not met.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question

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:
n/a

Comment:
n/a

Peer Reviewer
Opinion:

Government Reviewer
Opinion: I choose not to review this question