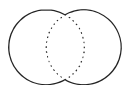


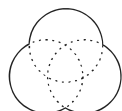
Overview



Transparency:

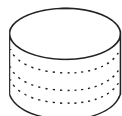
47 /100

(Open Budget Index score)



Public Participation:

4 /100



Budget Oversight:

41 /100

About the survey

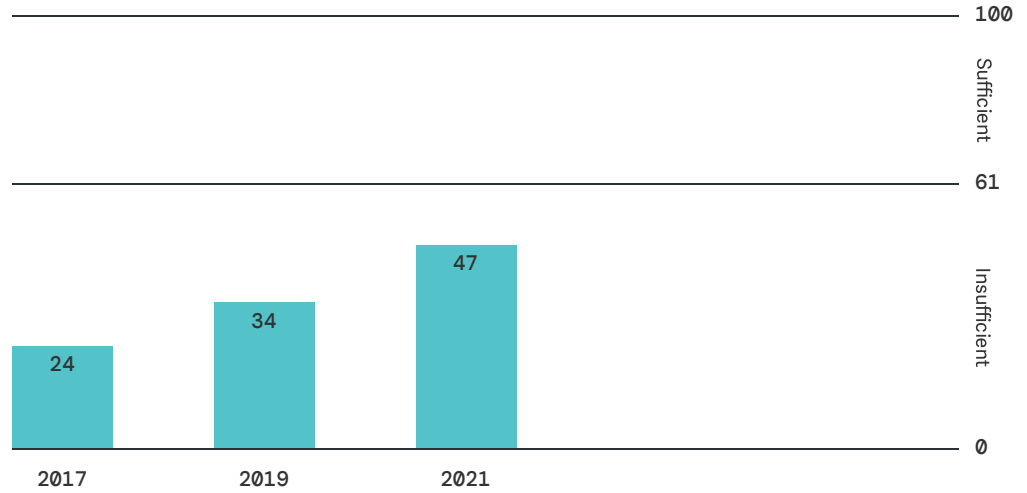
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money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

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

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

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

How has the transparency score for Côte d'Ivoire changed over time?



Public availability of budget documents in Côte d'Ivoire

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

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

How comprehensive is the content of the key budget documents that Côte d'Ivoire makes available to the public?

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

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	78
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	44
Enacted Budget	The budget that has been approved by the legislature.	2021	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019 & 2020	59
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	50
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	43

Côte d'Ivoire's transparency score of **47** in the OBS 2021 is substantially higher than its score in 2019.

What changed in OBS 2021?

Côte d'Ivoire has increased the availability of budget information by:

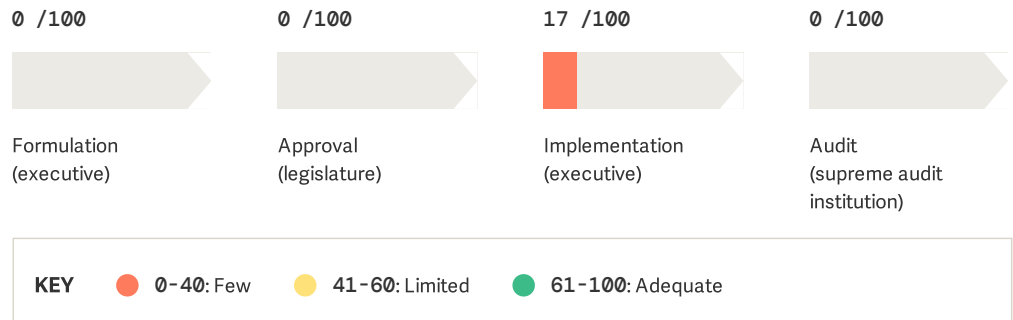
- Publishing the Pre-Budget Statement, Citizens Budget and Year-End Report online.

Recommendations

Côte d'Ivoire should prioritize the following actions to improve budget transparency:

- Produce and publish the Mid-Year Review online in a timely manner.
- Include information in the Executive's Budget Proposal on expenditures for individual programs (for both the current budget year and at least two years beyond the budget year), information on how new policy proposals will affect revenues, and information on extra-budgetary funds and quasi-fiscal activities.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, a program performance overview, and comparisons between the original macroeconomic forecast and actual outcomes.
- Improve the comprehensiveness of the Audit Report by including the results of audits of extra-budgetary funds and by providing an executive summary. In addition, the executive should make available to the public a report on the steps it has taken to address audit recommendations or findings that indicate a need for remedial action.
- Improve the comprehensiveness of the Citizens Budget by publishing citizens versions of documents for additional stages of the budget process (e.g., the execution stage).

Extent of opportunities for public participation in the budget process



Recommendations

Côte d'Ivoire's Ministry of Finance and Budget has established e-consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation.
- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Côte d'Ivoire's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Côte d'Ivoire's Court of Accounts should prioritize the following actions to improve public participation in the budget process:

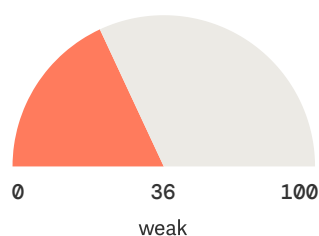
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

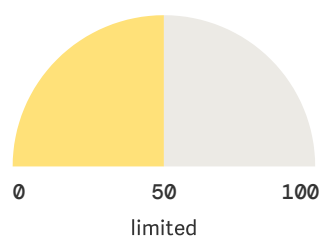
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Côte d'Ivoire, together, provide limited oversight during the budget process, with a composite oversight score of **41** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



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

Recommendations

Côte d'Ivoire's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure Parliament is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by Côte d'Ivoire's Court of Accounts, the following actions are recommended:

- Require legislative or judicial approval to appoint the head of the Court of Accounts.
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

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

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

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:

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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Côte d'Ivoire by a representative of the Ministry of Finance and Budget.