Côte d'Ivoire

Overview

Transparency:

55 /100

Public Participation:

6 /100

Oversight:

39 /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 10th edition of the OBS covers 82 countries.

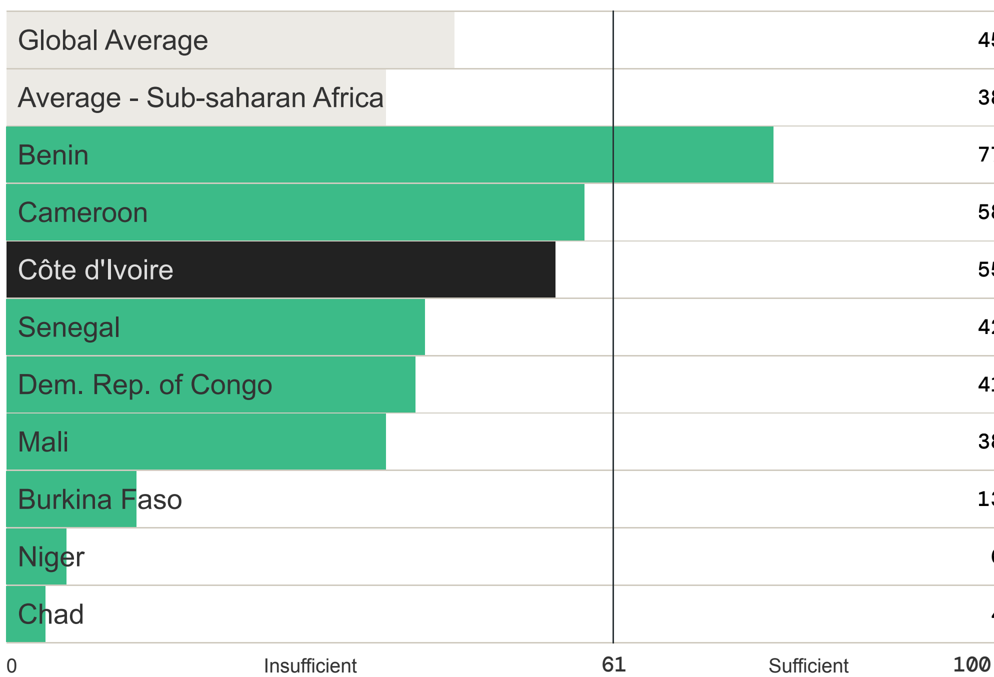
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

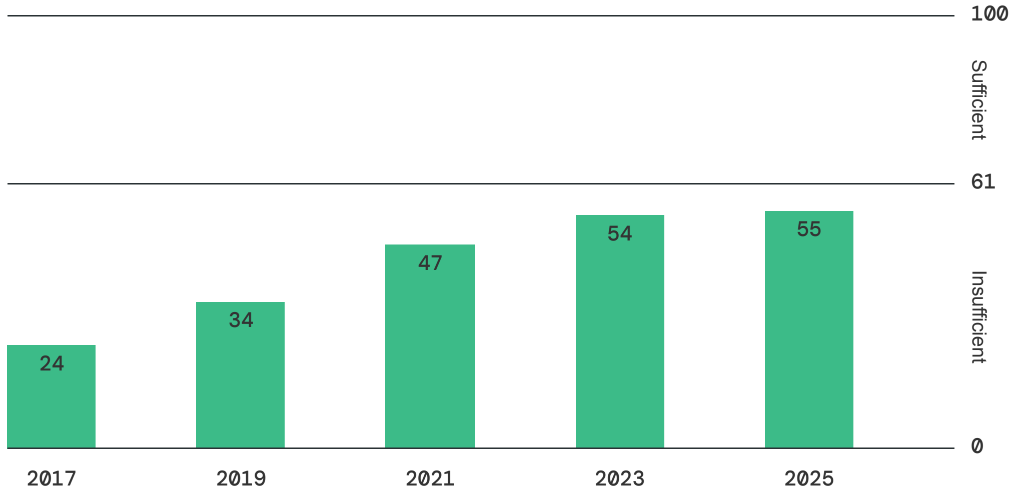
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Côte d'Ivoire has a transparency score of **55** (out of 100).

Transparency in Côte d'Ivoire compared to others



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
- 🚫 None

Document	2017	2019	2021	2023	2025
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.	2025	Published Late
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.	2025	64
Enacted Budget	The budget that has been approved by the legislature.	2024	89
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.	2025	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24	Published Late
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.	2024	52
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.	2023	55
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	76

Côte d'Ivoire's transparency score of **55** in the OBS 2025 is near its score in 2023.

What changed in OBS 2025?

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

- Increasing the information provided in the Executive's Budget Proposal.
- Increasing the information provided in the Audit Report by expanding details on extra-budgetary funds and public disclosure and accessibility information.

However, Côte d'Ivoire has decreased the availability of budget information by:

- Failing to publish the Pre-Budget Statement and In-Year Reports online in a timely manner.

Recommendations

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

- Publish the Pre-Budget Statement (DPBEP) and In-Year Reports online in a timely manner.
- Include in the Executive's Budget Proposal more comprehensive disclosures of fiscal risks and policy and performance information, by strengthening the disclosure of quasi-fiscal activities, contingent liabilities, expenditure arrears, and state assets.
- Include in the Year-End Report comparisons between the original macroeconomic forecast and actual outcomes as well as a financial statement.
- Improve the comprehensiveness of the Mid-Year Review by including additional program-level detail and classifications for expenditures, and more detailed individual sources of revenue.

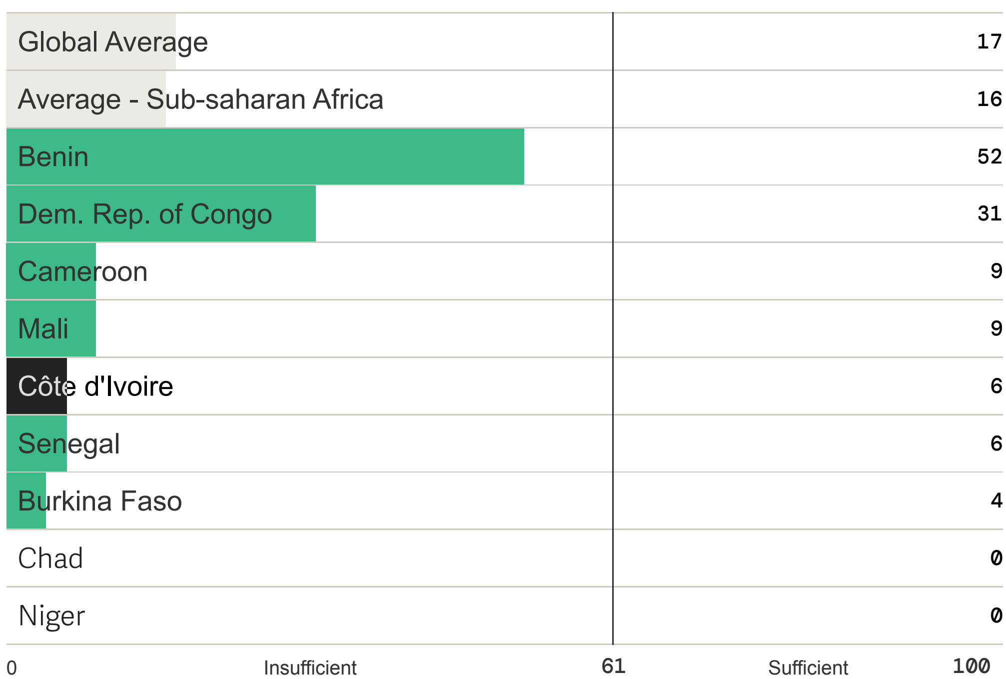
  Improve the comprehensiveness of the Citizens Budget by creating additional citizen versions of documents across the different phases of the budget cycle.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

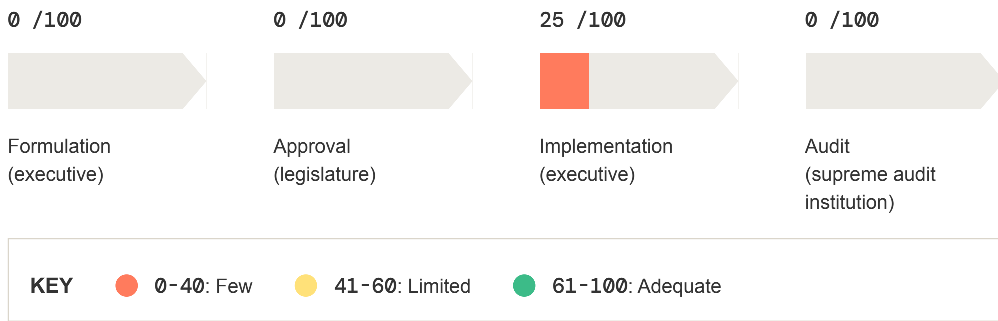
Côte d'Ivoire has a public participation score of **6** (out of 100).

Public participation in Côte d'Ivoire compared to others



For more information, see here for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Côte d'Ivoire's Ministry of the Economy, 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. More specifically, an avenue for improvement could be to expand public involvement in the Budgetary Orientation Debate, or publishing a summary report of its discussions followed by an open comment period for civil society.
- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with 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 Auditors should prioritize the following actions to improve public participation in the budget process:

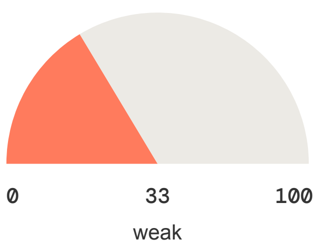
- In the short term, it would be useful for the Court to publish its annual audit program in advance and in an accessible manner for the public. In the medium term, the development of sectoral performance audits, particularly in the areas of education, health, and social protection, would enhance the relevance of oversight for citizens and users of public services. These audits could incorporate consultations with beneficiaries when defining evaluation criteria. Finally, in the longer term, the establishment of a digital citizen reporting portal could provide a structured mechanism allowing citizens to submit observations on the management of public resources and contribute to the Court's oversight work.

Oversight

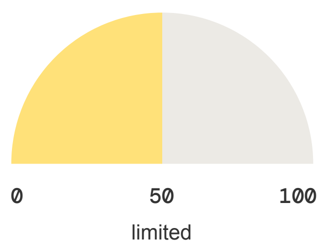
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Côte d'Ivoire, together, provide weak oversight during the budget process, with a composite oversight score of **39** (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:

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.

- 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 the legislature 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 the Côte d'Ivoire Court of Auditors, the following actions are recommended:

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

The benefit of establishing independent fiscal institutions

Côte d'Ivoire does not have an independent fiscal institution (IFI). IFIs are widely 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 2024 were assessed in the OBS 2025.

- The survey is based on a questionnaire completed in each country by an independent budget expert:

  SOCIAL JUSTICE
  https://www.socialjusticeci.org/
- To further strengthen the research, in Côte d'Ivoire the draft questionnaire is reviewed by a representative of the Ministry of the Economy, Finance and Budget.