



[Home](#) > ... > Central African Republic

2023 Fiscal Transparency Report: Central African Republic

BUREAU OF ECONOMIC AND BUSINESS AFFAIRS

IN THIS SECTION

Government-by-Government Assessments: Central African Republic

During the review period, the government made significant progress by publishing information on debt obligations, including major state-owned enterprise debt. The government made its enacted budget and quarterly reports publicly available online. It did not publish an executive budget proposal or an end-of-year report within a reasonable period. Information on major state-owned enterprise debt was not publicly available. Publicly available budget documents provided a reasonably

complete picture of the government's planned expenditures and revenue, except allocations to and earnings from state-owned enterprises. The government maintained off-budget accounts not subject to public oversight. There was sufficient parliamentary oversight of military and intelligence budgets. The supreme audit institution met international standards of independence in principle but did not audit the government's executed budget and was not authorized to publish reports. The government specified in law the criteria and procedures for awarding natural resource extraction contracts and licenses. However, government exercised limited control over natural resource extraction and did not

consistently follow laws and procedures in practice or make basic information on awards publicly available.

The Central African Republic's fiscal transparency would be improved by:

- Publishing an executive budget proposal and an end-of-year report within a reasonable period;
- Providing information on allocations to and earnings from state-owned enterprises in budget documents;
- Eliminating off-budget accounts or subjecting them to adequate oversight and audit;
- Ensuring the supreme audit institution audits the government's executed budget and publishes its audit reports within a reasonable period;
- Consistently following laws for awarding natural resource extraction contracts in practice; and
- Ensuring basic information on natural resource awards are accurate and publicly available.

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