

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**

**DEMOCRATIC REPUBLIC**  
**OF CONGO**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE DEMOCRATIC REPUBLIC OF CONGO

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## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	Not Available

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	Not Produced
Executive’s Budget Proposal	Produced but Not Available to the Public
Budget Document One in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Two in Support of the Executive’s Budget Proposal	Not Produced
Budget Document Three in Support of the Executive’s Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	Loi n° 07/002 du 7 juillet 2007 contenant le budget de l'Etat pour l'exercice 2007 <a href="http://www.ministredubudget.cd/budget2007/budget_2007.pdf">http://www.ministredubudget.cd/budget2007/budget_2007.pdf</a> . N.B.: But the information presented in this website is incomplete and also very concise, and they do not provide any detail on the budget.
In-Year Reports	Produced but Not Available to the public
Mid-Year Review	Produced but Not Available to the public

Year-End Report	Produced but Not Available to the public
Audit Report	Produced but Not Available to the public
Other Documents	Not Produced
Relevant Ministries & Departments	<a href="http://www.ministeredubudget.cd">http://www.ministeredubudget.cd</a> <a href="http://www.minfinrdc.cd">http://www.minfinrdc.cd</a> NB: Same comments as for the website mentioned previously.

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes		Yes	Yes	Yes	Yes
B. Produced for internal purposes, but not available to the public		Yes				
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	<b>Executive’s Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public		Yes	Yes	Yes	Yes
C. Produced and available to the public, but only on request	Yes				
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)					
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA
2. Advance notification of release sent to users, media	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	Yes	NA	NA	NA	NA
6. Free print copies available, mass distribution	Yes	NA	NA	NA	NA
7. Readily available outside capital/big cities <sup>+</sup>	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008. Documents including budgetary provisions 2007</p> <p><u>Comment:</u> The executive's budget proposal (Projet de Loi de Finances) is produced in a limited number considering the number of ministries concerned, of national deputies (MPs) and senators. The document is not available to the public. But, after insisting and having familiarized with the Head of the Office, we ended up seeing the executive's budget proposal and other attached budgetary documents for the budget year 2007 – 13 in total.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function.</li> <li>No expenditures classified by function are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008. Documents including budgetary provisions 2007</p> <p><u>Comment:</u> This classification has only been made since 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This classification has only been made in 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The budget presents, for example, the health agencies by province, etc; the higher education establishments by province, etc</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This reform is being discussed, and expected to be implemented in 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This reform is underway, expected by 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of tax revenue are identified individually.</li> <li>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>No sources of tax revenue are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Yes, revenues framework.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of non-tax revenue are identified individually.</li> <li>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>No sources of non-tax revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> For example rental revenues, revenues from building authorizations and others are not identified: the State does not have the tools to do that, and the Budget Ministry can only make projections. As an example, the DGRAD is not implemented in the whole country.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate revenue are presented.</li> <li>No, multi-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The reform is underway in a sense, but the reform on expenditures has been given priority.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The information is not available, and the documents are for internal use only.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>No, data on the outstanding debt are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The information is not available, and the documents are for internal use only.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u>  The Office of the Public Debt Administration (OGEDep) resumes the annual slice due by the State and the budget document reflects the net loans needs of the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.  b. Yes, key additional information is presented, but some details are excluded.  c. Yes, some additional information is presented, but it lacks important details.  d. No, additional information related to the composition of government debt is not presented.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u>  These details are known by the OGEDep, but the budget presents only aggregate information.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This is presented only in the “Exposé General” (summary), in the form of a table, with no other detail.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The information is not available, and the documents are for internal use only.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This analysis is made in regards to the incomes level, but at the expenditures level only the relative expenditure is planned. Very often decisions with budgetary impact are taken during the budget year. There are often extra-budgetary expenditures.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on revenues is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This analysis is made in regards to the incomes level, but at the expenditures level only the relative expenditure is planned. Very often decisions with budgetary impact are taken during the budget year. There are often extra-budgetary expenditures</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This is mentioned only in the summary tables and not by administrative unit, except for the revenues.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This is mentioned only in the summary tables and not by administrative unit, except for the revenues.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No, the reform has not been made yet towards this direction.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> It is not included in the main budget document, but only in the :”Exposé General.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This figure appears only in the follow up documents (monitoring reports).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Budget Year minus one.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No more details</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> It is safer to consider BY – 2, because at this moment we are sure that all the expenditures have been consolidated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> It is safer to consider BY – 2, because at this moment we are sure that all the expenditures have been consolidated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Yes, BY – 2, but it is also true that all sources are not identified.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Non tax revenues are identified for the two years preceding the budget year, BY-2.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> In theory, real data are those of 6 months prior to the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u>  Yes, BY-2.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.  d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u>  Such estimates do not cover BY-2.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> BY-2</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> In theory, the Country's debt is always presented for the current year, without any detail about its composition.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> There are two important problems concerning DRC’s budget :</p> <ol style="list-style-type: none"> <li><b>THE REVENUES CONTROL:</b> the ministry and the National Institute of Statistics do not have the tools to make reliable projections of the revenues and the financial state controls present undervalued previsions of the revenues to receive the bonus. Sometimes, at certain border work stations, customs services are not implemented (Ex: Kahemba, board with Angola where there is important diamond traffic).</li> <li><b>THE EXPENDITURES CONTROL:</b> there is the recurrent problem of expenditures being executed out of the ordinary expenditures channel (that is to say, in violation of the procedures). The Government often orders expenditures which had not been planned in the budget. Example: the holding of the “Conference of Goma” (on the peace and security of 2 KIVU, two provinces of East RDC where insecurity problem has not totally been solved yet).</li> </ol> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The information concerning the multilateral cooperation is often included but there is no information concerning the bilateral cooperation because of governance weakness.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on intergovernmental transfers is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This information appears sometimes in the attached budgetary document entitled "Exposé General", without any detail. Information is detailed in budgetary files held by the Budget Ministry. Parliamentarians can consult them only on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This information appears sometimes in the attached budgetary document entitled "Exposé General", without any detail. Information is detailed in budgetary files held by the Budget Ministry. Parliamentarians can consult them only on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This is not included in the budget because, as a matter of fact, when the executive acts this way, it does not inform the legislature.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This information is not included in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This information is not included in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No, this information is not included in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Detailed information about this is held by the OGEDEP, but it is included in the budget and in the Exposé General only in a very synthetic way.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The reform is underway.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No details are presented about the sources of donor aid.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on tax expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The general exposition of the state budget project present this information, but without any detail.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> All the revenue allocations are presented but not in detail.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"><li>a. One percent or less of expenditure is dedicated to secret items.</li><li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li><li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li><li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The percentage is not available to the public</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The link between the budget and the policy goals of the Government is not presented systematically by unit.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Reform is in progress on this subject and personnel are being trained for it.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Non-financial data are presented partially on this subject and they are not available for certain budgetary lines. For example, in the payment items certain premiums and indemnities do not capture the actual beneficiaries.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The usefulness of the non-financial data presented is very limited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Indicators are not very detailed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Indicators are not very detailed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> In principle, no.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> In principle, no.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p><b>Additional Key Information for Budget Analysis &amp; Monitoring</b></p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This measure does not exist in the Budget of the DRC.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> This measure does not exist in the Budget of the DRC.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The following formulation of the response will be appropriate: Never has the executive envisioned making available to the public such an explanation. There are no legal constraints that impose this to the executive.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> There are not any legal constraints that obligate the executive to do so.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> There are not any legal constraints that obligate the executive to do so.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>Yes, it publishes a citizens budget that is very informative.</li> <li>Yes, it publishes a citizens budget that is somewhat informative.</li> <li>Yes, but the citizens budget is not very informative.</li> <li>No, it does not publish a citizens budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Law n° 07/002 of July 7, 2007 including the national budget for the BY 2007 <a href="http://www.ministeredubudget.cd/budget2007/budget_2007.pdf">http://www.ministeredubudget.cd/budget2007/budget_2007.pdf</a>.</p> <p><u>Comment:</u> This measure does not exist in the Budget of the DRC.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Law n° 07/002 date July 7, 2007 including the national budget (budget de l'Etat) for the BY 2007: <a href="http://www.ministeredubudget.cd/budget2007/budget_2007.pdf">http://www.ministeredubudget.cd/budget2007/budget_2007.pdf</a>.</p> <p><u>Comment:</u> This practice does not exist. It is very, very rare that the Congolese legislator plans to provide a glossary with definitions of key terms of the law.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Article 24, comma 1 of the Constitution: “Everyone has the right to information”</p> <p><u>Comment:</u> This right to information mentioned in article 24 of the Constitution does not refer to information coming from the government, but rather to information we can obtain through the medias, because comma 2 of this article talks about « freedom of the press, information, radio and TV emission, printing press or of all other means of communication”. This can be partially reflected in the recent past events, when public administration was not characterized by transparency. The government’s administration, which has not changed on this subject, believes the budgetary provisions to be an exclusive prerogative of the government, and the public has no right to access this information. It is true that it is complicated to have access to governmental information, including budgetary information, but it may still be possible to obtain it.</p> <p><b><u>Peer Reviewer One Comment:</u></b> It is right that, as stated in the comment, the citizens have the theoretic right in the Constitution to access to information. It is also correct that the government started to publish summary information on the budget on the Internet under the pressure of the donors. However a very limited part of the population either has access to the Internet (lack of basic facilities) or has the ability to read budgetary documents or any documents (educational issue). Furthermore, due to the size of the country, it is difficult for people living in the country side to access to governmental documents.</p> <p><b><u>Peer Reviewer Two Comment :</u></b></p>	<p>C</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interview with a government official of the Budget Preparation and Monitoring Head Office on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Internal document, therefore unavailable. Otherwise it is necessary to resort to someone influential or government personnel.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with the person in charge of the Research Office of the Economic and Financial Commission in the National Assembly</p> <p><u>Comment:</u> In this interview we have been told that there are files containing such detailed information the Budget Ministry level, but these are only presented to the Parliament upon request. The public cannot access them.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Article 126 (commas 2 and 6) of the Constitution and articles 124 (comma 2) and 143 (commas 3 and 7) of the Internal Regulations of the National Assembly and interviews with Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly and one of his councilors.</p> <p><u>Comment:</u> There has never been a practice of announcing in advance the executive's budget release date (Projet de loi de finances). Without defining the release date, the law asks the Government to table the budget in the National Assembly by September 15<sup>th</sup> at the latest, and if the budget is not presented 15 days before the end of the budgetary session, that is to say on September 30<sup>th</sup>, the Government is considered as resigning. But in the practice, the Government has never been ready. The budget 2007 for example has been tabled in December. The Parliament adopted it in an extraordinary session in June and the President of the Republic promulgated it on July 7, 2007. The budget year legally begins on January 1<sup>st</sup> of each year. It is true, however, that 2006 was the elections year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the formulation of the national budget elaboration for the budget year 2007.</p> <p><u>Comment:</u> There is an internal document integrated to the Budget Ministry's instructions and intended for the Ministries and public agencies for the budget elaboration, and containing the calendar of budget project elaboration works. But it is never communicated to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> <li>The executive adheres to the dates in its timetable.</li> <li>The executive adheres to most of the key dates in its timetable.</li> <li>The executive has difficulty adhering to most of the dates in its timetable.</li> <li>The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the formulation of the national budget elaboration for the budget year 2007</p> <p><u>Comment:</u> In this bill, adopted on June 19th 2006, the calendar signed by the Minister in that same date contained 3 activities whose deadlines had already been passed, because they were going from May 2, 2006 to June 18, 2006. And the official presentation to the Parliament (National Assembly and Senate) planned for October 3<sup>rd</sup> 2006 occurred only at the end of December 2006.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Article 91 of the Constitution mentions: “The Government defines in consultation with the President of the Republic the policy of the nation and assumes its responsibility... The Government leads the policy of the nation...”</p> <p><u>Comment:</u> In practice, given that its existence is based on the above mentioned disposition of the Constitution, the Executive considers the budget formulation to be its only and exclusive prerogative. Thus, for example, in the calendar of the activities for the budget formulation, the Budget Ministry does not include the legislature among the actors, nowhere.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the national budget formulation for the budget year 2007.</p> <p><u>Comment:</u> In the schedule of Budget formulation activities, such consultations are not planned.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the national budget formulation for the budget year 2007.</p> <p><u>Comment:</u> This practice has never existed in the budgetary tradition of the DRC.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the national budget formulation for the budget year 2007.</p> <p><u>Comment:</u> Workshops of technical group validation on macroeconomic framework are planned in the executive’s works calendar. But the explanation to the public of the report of these workshops is not planned.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Bill N°001/CAB/MIN/BUDGET/06 of 19/06/2006 containing instructions related to the national budget formulation for the budget year 2007.</p> <p><u>Comment:</u> No explanation of the executive’s calendar is planned.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Article 172 and 126 (commas 2 and 6) of the Constitution and articles 124 (comma 2) and 143 (commas 3 and 7) of the Internal Regulations of the National Assembly and interviews with the Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly and one of his councilors.</p> <p><u>Comment:</u> The budget year begins on January 1<sup>st</sup> according to the Constitution and the Law of the Internal Regulations of the National Assembly. The presentation of the executive budget is planned, still according to the Constitution and the law, on September 15<sup>th</sup> at the latest, that is to say 16 weeks before the budgetary exercise. But in the practice, the Government has never been ready. The budget 2007 for example has been registered in December. The Parliament adopted it in extraordinary session in June and the President of the Republic promulgated it on July 7 2007. The budgetary exercise legally begins on January 1<sup>st</sup> of each year. It is true that 2006 was the elections year, but budget 2006 had been registered after December 2005.</p> <p><b><u>Researcher's Response to this Question was "c."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." For the first time in 15 years, the 2008 budget has been presented to the "Assemblée Nationale" more than six weeks in advance and the budget was definitively approved by the legislature on 31 December 2007, i.e. before the beginning of the budgetary year.</p> <p><b><u>Peer Reviewer Two Comment :</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d." The budget year taken into consideration for this study is 2007. Moreover, in order to obtain a snapshot of the situation of all countries at a same moment in time, we did not accept any document released to the public after a cutoff date used for all countries, which was that of September 28, 2007. For this reason we keep answer "d."</p>	d

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Article 76, comma 6 of the Internal Regulations of the National Assembly and interviews with Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly</p> <p><u>Comment:</u> Sessions of the legislative commission (Financial and Economic Commission) of the National Assembly or the Senate are not opened to the public, because the internal regulations require them to be held behind closed doors.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Article 76, commas 1 and 81 of the Internal Regulations of the National Assembly and interviews with Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly.</p> <p><u>Comment:</u> In theory, according to the internal regulations, the sessions of the legislative commission (Financial and Economic Commission) of the National Assembly or Senate are held behind closed doors; whenever the commission hears the executive's testimony, this is only for consultation purposes (Article 81 comma 1).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Article 76 of the Interior Regulations of the National Assembly.</p> <p><u>Comment:</u> Such a hearing is not even considered. Legislative commissions' meetings are all behind closed doors.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Article 80 of the Internal Regulations of the National Assembly and interview with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly.</p> <p><u>Comment:</u> Commissions communicate the reports only to the National Assembly or to the Senate, depending on the case, before their discussion in plenary session.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interviews with Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly.</p> <p><u>Comment:</u> Information concerning for example the section entitled « Secret Investigation Expenditures, Weapons purchases...” or other similar expenditures is never detailed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Articles 127 of the Constitution and 144 of the Internal Regulations of the National Assembly.</p> <p><u>Comment:</u> Amendments to the executive’s Budget proposal (projet de loi de finances) by the legislature are not acceptable when their adoption has for consequence a reduction in revenues or an increase in expenditures, unless they are accompanied by compensatory proposals.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Law N07/002/ of July 7<sup>th</sup> 2007 containing the State budget for 2007 exercise, Volume II, 2.2 Remunerations, pp.10 to 14.</p> <p><u>Comment:</u> The expenditure for health presents the amount by department and other important programs such as hospitals, but some interesting information is missing, such as the Minister and other staff members' expenditure. In addition, some subsidies and indemnities are presented without saying how many persons have the right to receive them.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008.</p> <p><u>Comment:</u> The executive itself, being late, cannot have this report for itself. No communication to the public is planned in this sense. The executive would not consider presenting the report to the public even if it would have it.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive itself, being late, cannot have this report for itself. No communication to the public is planned in this sense. The executive would not consider presenting the report to the public even if it would have it.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive itself, being late, cannot have this report for itself. No communication to the public is planned in this sense. The executive would not consider presenting the report to the public even if it would have it.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures.  b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.  c. Yes, but comparisons are made for less than two-thirds of expenditures.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u>  The executive never planned to make such a comparison.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month.  b. In-year reports on actual revenue collections are released at least every quarter.  c. In-year reports on actual revenue collections are released at least semi-annually.  d. In-year reports on actual revenue collections by source of revenue are not released.  e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u>  According to the interview with a government official of the Directorate of Budget Monitoring and Preparation at the Budget Ministry on 20/02/2008 and 21/03/2008, no report in this sense has ever been envisaged.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "a." For 2008, monthly information can be found on the website of the Ministry of finance under the link <a href="http://www.minfinrdc.cd/plan_tresorerie.htm">http://www.minfinrdc.cd/plan_tresorerie.htm</a></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. Peer Reviewer One is referring to the budget year 2008. For consistency purposes no document that was released after September 28, 2007 was included in the Open Budget Questionnaire 2008. Any changes that have occurred after that date are not captured in this investigation. The cutoff date was established to obtain a consistent picture of the situation in all countries at the same moment in time.</p>	d

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Article 193 of the Internal Regulations of the National Assembly and interviews with Honorable LUMEYA and with the section manager of the Research Office of the Financial and Economic Commission of the National Assembly.</p> <p><u>Comment:</u> The law makes provision so that the Financial and Economic Commission of National Assembly can collect on a quarterly basis documents and information related to budget execution, in order to allow an efficient monitoring of the country's budget execution. But the government never submitted such information to this Commission. It is after a meeting hold from 14<sup>th</sup> to 20<sup>th</sup> of April 2008 that the Financial and Economic Commission finally proposed to go to the government in search for this information, instead of waiting for it at the National Assembly.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." The 2008 report including the actual revenue as of 30 June 2008, the total collected revenue would amount to FC 1.226 against FC 1.781 foreseen in the annual 2008 budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. Peer Reviewer One is referring to the budget year 2008. For consistency purposes no document that was released after September 28, 2007 was included in the Open Budget Questionnaire 2008. Any changes that have occurred after that date are not captured in this investigation. The cutoff date was established to obtain a consistent picture of the situation in all countries at the same moment in time.</p>	<p>d</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No comparison for the public is planned.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> No report is planned in this sense.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The government does not present such information.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive does not release an in-year report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> Never has the executive planned to make such analysis available to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive does not release such as report to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>The mid-year review includes program-level detail for expenditures.</li> <li>The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>The mid-year review includes only departmental totals (or functional totals).</li> <li>The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The mid-year review has never been produced nor released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive does not release such a report to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> The executive often realizes these shifts without informing the legislature, which often has to face them fait accompli.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate for Budget Monitoring and Preparation of the Budget Ministry on 20/02/2008 and 21/03/2008</p> <p><u>Comment:</u> A report on the procurement of goods and services is not systematically produced.</p> <p><b><u>Researcher's Response to this Question was "e."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.” No public report was found.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” The process is not open and competitive in practice, and there have been a number of reports on purchases which were either extra-budgetary or it was unclear who had authorized purchases and for what purpose.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with the Honorable LUMEYA and with the person in charge of the Research Office of the Economic and Financial Commission at the National Assembly.</p> <p><u>Comment:</u> Although this is forbidden by the financial law, the executive approves supplementary budgets without informing the legislature, which often has to face them fair accompli.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report dated November 2007, by the Financial and Economic Commission, related to the adoption of a draft law including cessation of accounts and definitive country budget regulations for budget years 2005 and 2006, page 4.</p> <p><u>Comment:</u> Information is not available to the public. But the above mentioned report talks about a particular situation which is often observed: the existence in the budget 2007 of a credits exceeding of 430 billiards of Congolese francs (+/- 955.555.555 US&amp;) in favor of some institutions, ministries and services, to the detriment of al; the others, who often receive less than 10% of the allocations approved in their favor. In other words, almost 80% of the allocations are used by a few ones in detriment to the majority of ministries and services. Besides, the Commission noted the persistence, in 2005 and 2006, of a substantial amount of the expenditures laid out without any procedure (off-budget). In 2005 for example, these expenditures reached 23.5% of the enacted budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with the Honorable LUMEYA.</p> <p><u>Comment:</u> The executive's budget is fully voted by sections. No fund is left without a specific objective.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interviews with a government official of Directorate of Budget Preparation and Monitoring at the Budget Ministry, on 20/02/2008 and 21/03/2008, and with the General Secretary of the Chamber of Accounts on 22/03/2008 and 03/04/2008.</p> <p><u>Comment:</u> The executive does not release the annual report. However, the accumulated delay is being made up. The annual accounts for exercises 2005 and 2006 have already been adopted by the Parliament and are awaiting their publication in the Official Journal of DRC.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 et le 21/03/2008.</p> <p><u>Comment:</u> The data have been transmitted with a few years delay to the Chamber of Accounts (Cour de Comptes). But in addition, the Cour does not have the budget to realize systematic audits. For 2007, for example, only 7.7% of the allocated budget to this institution had been executed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Articles 173, 180, 141 et 142 of the Constitution and interview with the General Secretary of the Chamber of Accounts, on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No explanation is presented, and such a report is not released. The most recent report published in the Official Journal of DRC refers to the budget year 2004 (Official Journal of RDC, Audit of the Accounts for the BY 2004, year n. 46, special number, December 2005). According to the procedure, the Budget Ministry (Directorate of Budget preparation and monitoring) produces the annual report (general account of the republic – compte general de la republique). This report is sent to the government. The government transmits it to the National Assembly. The National Assembly submits it to the Chamber of Accounts, which comments on it. Afterwards this report containing the observations of the Chamber of Accounts is transmitted to the President of the Republic, to the Parliament and to the government. The Parliament (National Assembly and Senate) has it studied by the Economic and Financial Commission in each of the two chambers. Each commission makes a report of its analysis in the Plenary of its relative chamber. After the adoption by the Parliament, the report is promulgated as a law by the President of the Republic and then released in the Official Journal of the Republic</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> The data is not audited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No explanation is presented, the publication is extremely belated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No explanation is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No explanation is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No explanation is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official from the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008 and with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No timely explanation is presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008.</p> <p><u>Comment:</u> This report is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<b><i>The Independence and Performance of the Supreme Audit Institution</i></b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No department is ever audited because of the inadequate budget of the Chamber of Accounts (insufficient). In 2007, only 7.7% of the budget allocated to the Chamber of Accounts had been executed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with a government official of the Directorate of Budget Preparation and Monitoring at the Budget Ministry on 20/02/2008 and on 21/03/2008.</p> <p><u>Comment:</u> Actually, the Chamber of Accounts does not make audits, strictly speaking. It comments on the executive's annual report presented by the National Assembly.</p> <p><b><u>Peer Reviewer One Comment:</u></b> An audit report has been found on the website of the Ministry of Budget (<a href="http://www.ministredubudget.cd/audit_cour_comptes.html">http://www.ministredubudget.cd/audit_cour_comptes.html</a>), related to the period 1<sup>st</sup> December 2006 to 28<sup>th</sup> February 2007. The audit was on public expenditures by departments during this period. Therefore, as it was the only report found and the audited period was very short, the rating is maintained.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with the General Secretary of the Chamber of Accounts, on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> There is no communication to the public, because there is no report strictly speaking, but observations of the Chamber of Accounts on the executive's annual report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 178 comma 2 of the Constitution in force in DRC (February 18<sup>th</sup> 2006) and article 2 of Ordinance-Law N°87-005 fixing the composition, the organization and the functioning of the Chamber of Accounts.</p> <p><u>Comment:</u> The Constitution introduced a reform on this subject. It says: “the members of the Chamber of Accounts (SAI) are appointed and removed from their functions and, in some cases, dismissed by the President of the Republic, upon advice of the National Assembly”.</p> <p>But we can wonder if this advice is imperative, obligatory or facultative in front of the President of the Republic, who has full discretion for appointing, removing from their functions and sometimes dismissing the members of the Chamber of Accounts, including its President.</p> <p>In addition, that the Chamber of Accounts keeps functioning on the basis of the 1987 law (Ordinance-law N°87-005 fixing the composition, the organization and the functioning of the Chamber of Accounts).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> No systematic audit of these funds is planned or considered. The limitation in the budget allocated to the Chamber of Accounts would not allow it anyway.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> <li>The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>The SAI has significant discretion, but faces some limitations.</li> <li>The SAI has some discretion, but faces considerable limitations.</li> <li>The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> Given its limited means, sometimes the Chamber of Accounts manages to collect some information about certain administrative services it can monitor, without it being a real audit. Since its existence, the Chamber of Accounts has never initiated a control on its own initiative.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>a. 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.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Articles 178 et 179 of the Constitution of DRC.</p> <p><u>Comment:</u> According to the Constitution, the Chamber of Accounts comes under the National Assembly. But the Constitution specifies that the composition, the organization and the functioning of the Chamber should be defined by an organic law. While waiting for the adoption of this law, the Chamber of Accounts functioned on the basis of the former law whereby its budget was implicitly determined by the executive. It must taken into consideration that it was the President of the Popular Movement, President for the Revolution, President of the Republic, who approved its organic framework (Article 20 of the Ordinance-Law N°87-005 fixing the composition, the organization and the functioning of the Chamber of Accounts).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Interview with the Honorable LUMEYA.</p> <p><u>Comment:</u> The funds allocated to these services and another special fund mentioned in most institutions and ministries, named “Secret Investigation Expenses”, are only presented to the legislature with packages, without any detail. Thus, they are not audited.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u> Interview with the General Secretary of the Chamber of Accounts on 22/03/2008 and on 03/04/2008.</p> <p><u>Comment:</u> Such mechanisms do not exist.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Report of the Economic and Financial Commission of the National Assembly, November 26, 2007, concerning the examination of the draft law including accounts auditing for the budget years 2005 and 2006 (p.6, difficulties encountered) and interview with the person in charge of the Research Office of the Economic and Financial Commission of the National Assembly</p> <p><u>Comment:</u> There is no audit report, strictly speaking. Often, the executive’s annual report commented by the Chamber of Accounts is analyzed by the Economic and Financial Commission of each chamber of Parliament, during the budgetary session. Since the executive’s budget is often presented late, and the data included in the annual report are not often reliable, often the Commission does not have sufficient time to examine carefully the submitted report</p> <p><b><u>Researcher's Response to this Question was "e."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.” No audit reports have been established except the one mentioned above which cannot be considered sufficient as far as financial transparency is concerned.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No audits, no steps.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Observations of the Chamber of Accounts concerning the draft law including accounts cessation and national budget definitive regulations for 2003 (Official Journal of DRC, year n. 46, special edition, June 24<sup>th</sup> 2005), for 2004 (O.J. of DRC, year n. 46, special edition, December 2005) and interview with the General Secretary of the Chamber of Accounts on 22/03/2008 and 03/04/2008.</p> <p><u>Comment:</u> There is no audit report and the general national accounts are released with a delay of a few months (see comment Q/103).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with the Honorable LUMEYA and with the person in charge of the Research Office at the Economic and Financial Commission of the National Assembly.</p> <p><u>Comment:</u> These secret funds are never audited. They are secret.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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**Additional Comments:**

*Please use this section to add any additional comments.*

**Researcher Additional Comments**

In the Democratic Republic of Congo, there are 4 public institutions which are the President of the Republic, the Parliament (National Assembly and Senate), the Government (Executive), and Courts and Tribunals.

The first three ones take part in the budgetary process as follows:

- a. The Government proposes the budget
- b. The Parliament examines the budget and adopts it with a vote
- c. The President of the Republic promulgates it.

In theory, no mechanism of collaboration exists by law between the three institutions: each one has however the possibility/scope to audit the other during its intervention in the process.

In the same way, although in the various instructions related to the budget formulation the budget ministry recalls the necessity for the participation of social partners in the national budget, no mechanism of the inclusion of the public in the budget process is defined, either in the law, or at the government or Parliament level.

The availability of the budget documents and of the different reports remains problematic:

1. Concerning the executive's budget documents: the head office of the Budget Ministry in charge clearly states that these are internal documents. However, we could obtain them after familiarizing with the head of the Office. For the BY 2003, there were 13 booklets on the budget project and its attached documents. Unfortunately, we do not have them in soft copies.
2. In order for some documents to be provided to us by National Assembly, the head of the Research Office made sure that our network was established in the laws' registration.
3. The enacted budget, presented in 2 volumes for a total of almost 800 pages, has been delivered to us with difficulty on request, but we have been said that the edition reserved for the organizations and investigators does not surpass 200 or 300 exemplars. Obviously, the first who asks for it receive it.
4. At the Chamber of Accounts, we asked for information as simple as: - Does the Chamber have a website? – Can you provide some documents or published reports? The first official we met told us that he was not authorized to give us such information and led us from one office to the other till we reached the head of Human Resource department/office. At all levels, we received only one answer “Only the General Secretary is authorized to provide such information or documentation”.

Finally, the websites of the Finance and Budget Ministries and of the Official Journal ([www.glin.gov](http://www.glin.gov)) provide incomplete information, or no information at all about important and investigated questions.

**Peer Reviewer Two Additional Comments:**

The researchers answered in a correct fashion. Except for one question I could not suggest different answers. The DR Congo is certainly at the bottom end of budget transparency. That begins right at the top of the administration, which in most cases has no overview, no computers or paper, no banking system etc. There are hardly any administrative units in the provinces of the DRC, some borders are not controlled at all, so neither tax revenues nor customs are collected in a proper way.

There is no control of the entire territory of the DRC, not even for the armed forces. A myriad of activities is controlled by factions of political parties (most of which are former armed groups), which contributes to extra-budgetary revenue allocation.

The Head of State frequently sets an example of un-constitutional behavior. While parliament seems to slowly gain some sort of competence, it is far from being able to control the budgetary process.

A less opaque budget is hardly imaginable, perhaps with the exception of a completely war-torn country without a budget at all.

Even if the budget itself was of better quality and transparency, its accessibility would still be very problematic. Internet access is very limited in the DRC, and there are only very few links between the capital city and places with a higher population density.