Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Type</td>
<td>Description</td>
<td>Date</td>
<td>Reference Date</td>
</tr>
<tr>
<td>---------------------------------------</td>
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<td>----------</td>
<td>--------------------</td>
</tr>
<tr>
<td></td>
<td>(iii) Appendix pBAG 2014-2016: Budget Programming government actions</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) pBAG Appendix: Summary of revenue for the year 2014 and projection 2015-2016</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Explanatory analysis of revenue projections for fiscal year 2014</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Loi de Finances 2014 / Finances Law 2014</td>
<td>2014</td>
<td>20 février 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Budget Citoyen 2014 / Citizens Budget 2014</td>
<td>2014</td>
<td>27 mars 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Etats de Suivi Budgétaire Mensuel ou Trimestriel Budget Monitoring Statements Monthly or Quarterly</td>
<td>2014</td>
<td>Avril 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Etats de Suivi Budgétaire Mensuel ou Trimestriel Budget</td>
<td>2014</td>
<td>Mars 2014</td>
</tr>
</tbody>
</table>
Monitoring Statements
Monthly or Quarterly

Additional in-year report
Etats de Suivi Budgétaire Mensuel ou Trimestriel Budget Monitoring Statements Monthly or Quarterly 2014 Février 2014

Mid-Year Review
NA NA NA

Year-End Report
Loi de Reddition des Comptes 2012 / Presentation of Accounts Act for the central government budget 2012 Mars 2014

Audit Report
NA NA NA

Sources: The information contained in this first table are drawn from the government's website (Ministry of the Budget); from the Budget Preparation and Monitoring Directorates of the Ministry of the Budget and the Accountability Reporting of the Ministry of Finance. A major political event happened in the DRC from early August to early October. It was called the "National Policy Dialogues," which gathered all the stakeholders of the Congo (government, Parliament, legal power, private sector, civil society and diaspora), with the objective to consolidate national cohesion and resolve security issues mainly in the east of the country. During this time, the political situation became uncertain, all kinds of rumors were spreading, particularly that the government in place was deemed to have resigned and that change was imminent. In fact, all the ministers were involved in the work of the National Policy Dialogue. This had a consequence that the late submission of the Executive's Budget Proposal (November 28, 2014), even though the government was very advanced in the preparation of the Budget Proposal, before having experienced the indecision...

Comments: The link http://www.ministeredubudget.cd/2012/budget2014/projet2014/rapport Execution fin juin2014/rapport d execution a fin juin.pdf refers to the Semi-Annual Execution Report, but does not seem to have all the features of a Mid-Year Review.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

RESEARCHER'S RESPONSE

Table 2a. Details about Availability

Democratic Republic of Congo

Budget Documents
Tick box if answer to the questions is "yes"
## Table 2b. Details about Availability

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
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<td>Is it produced at all?</td>
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<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
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<td>No</td>
<td>No</td>
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<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
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<td>Yes</td>
<td>Yes</td>
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<tr>
<td></td>
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</tr>
<tr>
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<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<td>No</td>
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<td>No</td>
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<tr>
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<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
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<tr>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
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<td>No</td>
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<tr>
<td>If available online, provide internet/URL address</td>
<td><a href="http://www.budget.gouv.cd/elaboration/">link</a></td>
<td><a href="http://www.budget.gouv.cd/projet-budget-2014/">link</a></td>
<td><a href="http://www.budget.gouv.cd/budget-2014/loi-de-finances-2014/">link</a></td>
<td><a href="http://www.budget.gouv.cd/budget-citoyen/">link</a></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>Is there a “citizens version” of the budget document?</td>
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<td>Yes</td>
<td>N/A</td>
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<tr>
<td></td>
<td>No</td>
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<td>No</td>
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</tbody>
</table>

**Sources:** This information is obtained from the government's website (Ministry of the Budget) and the Directorate of the Preparation and the Budget Monitoring (DPSB)

**Comments:** NA

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The above information is all correct. The updated link for draft 2015 budget documentation is: [link](http://www.budget.gouv.cd/budget-2015/projet-budget-2015/)
Democratic Republic of Congo

Budget Documents
Tick box if answer to the questions is "yes"

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
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<td>Is it produced for internal</td>
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<td>in soft copy, with charge?</td>
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<tr>
<td>in soft copy, NO charge?</td>
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<td>[only for electronic copies]</td>
<td>No</td>
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<td>No</td>
<td>No</td>
</tr>
<tr>
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<td>Yes</td>
<td>Yes</td>
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<td>Yes</td>
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<tr>
<td>of the budget document?</td>
<td>No</td>
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<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

Sources: The sources are the websites of the Ministry of the Budget and the Ministry of Finance.

Comments: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Table 3. When Are the Key Budget Documents Made Available to the Public?

**Democratic Republic of Congo**

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- **100.** At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- **67.** At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- **33.** Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- **0.** Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- **100.** At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- **67.** At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- **33.** Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- **0.** Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- **100.** Two weeks or less after the budget has been enacted
- **67.** Between two weeks and six weeks after the budget has been enacted
- **33.** More than six weeks, but less than three months, after the budget has been enacted
- **0.** Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- **100.** At least every month, and within one month of the period covered
- **67.** At least every quarter, and within three months of the period covered
- **33.** At least semi-annually, and within three months of the period covered
- **0.** Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- **100.** Six weeks or less after the mid-point
- **67.** Nine weeks or less, but more than six weeks, after the mid-point
- **33.** More than nine weeks, but less than three months, after the mid-point
- **0.** Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

- **100.** Six months or less after the end of the budget year
- **67.** Nine months or less, but more than 6 months, after the end of the budget year
- **33.** More than nine months, but within 12 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 12 months after the end of the budget year
Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: NA

Comments: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Democratic Republic of Congo

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
</table>

Is there a website or web portal for government fiscal information?

- Yes
- No

Is there a law (or laws) guiding public financial management?

- Yes
- No

Constitution de la République Démocratique du Congo,
Loi n°11/011 du 13 juillet 2011 relative aux finances publiques,
Loi n°10/010 du 27 avril 2010 relative aux marchés publics,
http://budget.gouv.cd/2012/publications/lois_m
Are there additional laws regulating:
• Access to information?
• Transparency?
• Citizens participation?

Yes
No

Constitution de la RDC, art. 24, art. 37, art. 24 ; 118, al 2 et 3 ; 142, al. 2 ; 180, al. 2. Loi Organique n°08/016 du 7.10.2008, art. 17, al. 3 et 4 ; 45, al 2; 59, pt. 6 ; 91, al 2 ; art ; 124. Loi relative aux finances publiques, art. 123 ; al. 3 ; 174, al. 2 ; 184. Loi relative aux marchés publics, art.1er, al 4 ; 34, al. 1-3 ; 35, al. 1 ; 36 ; 74 ; 77 ; 79 ; 80.

Sources: This information is available on the government’s websites.

Comments: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Agreed

Section 2. Comprehensiveness of the Executive's Budget Proposal

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

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100
002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.
B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
C. Not applicable/other (please comment).
Democratic Republic of Congo

B.

Score: 0


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic
classification.

C. Not applicable/other (please comment).

### Democratic Republic of Congo

**A.**

**Score:** 100


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**006.** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>A.</td>
<td>Yes, programs accounting for all expenditures are presented.</td>
</tr>
<tr>
<td>B.</td>
<td>Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.</td>
</tr>
<tr>
<td>C.</td>
<td>Yes, programs accounting for less than two-thirds of expenditures are presented.</td>
</tr>
<tr>
<td>D.</td>
<td>No, expenditures are not presented by program.</td>
</tr>
<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

### Democratic Republic of Congo

**B.**

**Score:** 67


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Suggested Answer:** d.

**Comments:** Program-based budgeting is foreseen under the 2011 Organic Law, but has not yet been adopted- pilot ministries have recently made proposals on their program-based budget structure
007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 Executive’s Budget Proposal

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0
009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

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

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

- **Score**: 67


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Efforts are being conducted to ensure the comprehensiveness of the data

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

**Score:** 67

**Sources:** 2014 Executive's Budget Proposal See document 4: Explanatory Analysis of the Forecasts of the 2014 Financial Year Revenue

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Efforts are being made to ensure the comprehensiveness of the data

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Democratic Republic of Congo

**B.**

**Score:** 0

**Sources:** 2014 Executive's Budget Proposal

**Comments:** There are no multi-year estimations

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Suggested Answer:** a.

**Comments:** The revenues are presented in a multi-year manner and categorized by type and by driving entity in the 2015-2017 MTBF

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: 2014 Executive's Budget Proposal

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The score assigned depends on the definition of "individual sources of revenue." The document "2015-2017 Budgetary Programming of Government Actions" gives revenue forecasts to the levels of revenue from customs and excise duties; tax revenues; non-tax revenues; and oil producer revenues. But it does not indicate the individual sources of revenue within these categories.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo
A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: There is no projection of the debt stock at the end of the budget year.

IBP COMMENT
All 3 estimates are presented

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C. Score: 33


Comments: Certain details are missing, like the debt maturity profile and analysis of risks associated with the debt; the currency of the debt

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33

Sources: GENERAL OVERVIEW OF THE FINANCIAL BILL FOR THE 2014 FINANCIAL YEAR

Comments: Some elements are missing, such as the interest rates (short- and long-term), the employment and unemployment rates; the price of oil and other raw materials; the current account and the composition of the GDP growth, which could have given us a bit more information on the macroeconomic assumptions.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: 2014 Executive's Budget Proposal

Comments: No sensitivity analysis has been presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: a.
Comments: The interest rate is not a key element of the DRC's macroeconomic framework.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
D. No, information that shows how new policy proposals affect expenditure is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 100

Sources: GENERAL OVERVIEW OF THE FINANCIAL BILL FOR THE 2014 FINANCIAL YEAR

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 33

Sources: 2014 Executive's Budget Proposal, Doc. 1, Page 10

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

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

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67

**Sources:** Document 5: "Explanatory Analysis of Expenditure Forecasts by Institution and Ministry for the 2014 Financial Year" PUBLIC EXPENDITURES IN CAPITAL http://www.budget.gouv.cd/2012/budget2014/projet2014/depenses/04_tirage_par_titre_des_credits.pdf Pages 1 to 564

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** d.

021. In the Executive’s Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?
A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Q22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 Executive's Budget Proposal

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

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

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67

Sources: 2014 Executive’s Budget Proposal

Comments: Not all programs are presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100

Sources: Document 4: "Explanatory Analysis of the Forecasts of 2014 Financial Year Revenue" Table 1: Synthesis of Revenue by Body Table 1.1: Synthesis of Customs and Excise Duty Revenues Table 1.1.1: Summary of Customs and Excise Duty Revenues Table 1.1.1.1: Details of Customs and Excise Duty Revenues Table 1.2: Synthesis of Tax Revenues Table 1.2.1: Summary of Tax Revenues Table 1.2.1.1: Details of Tax Revenues Table 1.2.1.2: Synthesis of VAT, DGI, and DGDA Revenues Table 1.3: Summary of Non-Tax Revenue

Comments: The estimates are presented by category.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).
Democratic Republic of Congo

B.

Score: 67

Sources: 2014 Executive's Budget Proposal Document 4: "Explanatory Analysis of the Forecasts of 2014 Financial Year Revenue"

Comments: Some revenues are presented as “other revenue”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Q27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Q28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

Sources: 2014 Executive's Budget Proposal Document 4: "Explanatory Analysis of the Forecasts of 2014 Financial Year Revenue"

Comments: The estimates are presented in it for BY-2, by all categories.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67

Sources: 2014 Executive's Budget Proposal Document 4: "Explanatory Analysis of the Forecasts of 2014 Financial Year Revenue"

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?
A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C. Score: 33

Comments: There is information missing on the debt maturity.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100

Sources: 2014 Executive's Budget Proposal Document no. 5: "Explanatory Annex of Expenditures by Institution and Ministry/ Public Expenditures in Capital "

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
Democratic Republic of Congo

C.

Score: 33

Sources: 2014 Executive’s Budget Proposal Document 4: "Explanatory Analysis of the Forecasts of 2014 Financial Year Revenue" Table 1.8: “Summary of Special Treasury Accounts Revenue” Table 1.8.1: “Details of Special Treasury Accounts Revenue”

Comments: Only the estimates are presented

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

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

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100

Sources: 2014 CENTRAL POWER BUDGET BY HEADING

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D. Score: 0

Sources: 2014 Executive's Budget Proposal

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: In my understanding, this question is asking whether the budget as a whole is also presented according to any of these "alternative" groupings - therefore, the standard budget presentation of transfers in the administrative and economic classifications of expenditure does not qualify.

IBP COMMENT
We agree with the peer reviewer, response changed from C to D

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67


Comments: No narrative discussion

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.
Score: 0

Sources: 2014 Executive's Budget Proposal

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.
Score: 0

Sources: 2014 Executive's Budget Proposal

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.
Score: 0

Sources: 2014 Executive’s Budget Proposal

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.
Score: 67

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 Executive's Budget Proposal

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)
A. Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 Executive’s Budget Proposal

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

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

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67


Comments: There is no narrative analysis.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.
Score: 0

Sources: 2014 EBP

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100

Sources: Document no. 2: "General Overview of the 2014 Finance Bill" (http://www.budget.gouv.cd/projet-budget-2014/)

Government Reviewer

Opinion: Yes, I agree with the score and have no comments to add.

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.
A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 EBP

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The budget proposal does not contain this information, but one of the documents (“Budgetary Programming of Government Activity”) contains elements related to this subject. And the figures are multi-year

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 EBP

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Data on the inputs are not in the EBP

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Please clarify whether estimates of the number of personnel to be paid count as inputs, as there is some information on this in the budget documentation

050. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: 2014 EBP

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The PBAG (“Budgetary Programming of Government Activity”) presents many elements on actions to carry out during the budgetary year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

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

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: GENERAL OVERVIEW OF THE FINANCIAL BILL FOR THE 2014 FINANCIAL YEAR

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The pre-budget is one of the documents that contains the necessary information for this question.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: Although the narrative in the general expose explains budget allocations in terms of the priority axes of government, it does
not explain or provide details on programs for poor/vulnerable groups- e.g., cash transfers, social safety nets, assisted housing.

IBP COMMENT
We agree with the peer reviewer, response changed from B to D

053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A.
Score: 100


Comments: The budget timetables have been very detailed for the last three years.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)
A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

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

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

E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33

Sources: Circular on Instructions Related to the Elaboration of the Finance Law for Fiscal Year 2014

Comments: Actual GDP and interest rates are missing

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

Sources: MTBF 2012-2016, starting from page 11

Comments: Additional information is given, including non-financial data
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo
A. Score: 100

Sources: 2012-2016 MTBF, starting from page 25

Comments: There is additional information, such as borrowing needs.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33

Sources: MTBF 2012-2016  

Comments: Only loans are presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

Sources: MTBF 2012-2016, annex to government activity

Comments: All expenditures in relation to the policies and priorities are presented until 2016

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

Sources: 2014 Enacted Budget EXPLANATORY STATEMENT

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67


Comments: Expenditures are presented by functions and sub-functions (programs)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Democratic Republic of Congo

A.
Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B.
Score: 67


Comments: Some revenues are labelled “other revenue”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A. 
Score: 100


064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).
Democratic Republic of Congo

C.
Score: 33


Comments: Absolute data is missing for the citizens who would like to have more information on the budget

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Agreed

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.
D. A Citizens Budget is not published.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C.
Score: 33


Comments: No means other than the website was used by the government to distribute the Citizens Budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?
A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

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

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D. Score: 0


Comments: The 2014 budget calendar does not set forth such an approach by the government. It is true that the civil society, in accordance with this timetable, was involved in the budget orientation debates, but this was not to consult the citizens on their budget information needs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

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

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Democratic Republic of Congo

C. Score: 33


Comments: The 2014 Citizens Budget solely focuses on the 2014 Adopted Budget (Enacted).
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Democratic Republic of Congo

A. Score: 100

Sources: Budgetary Monitoring Status December 2013

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Democratic Republic of Congo
A. Score: 100

Sources: Budgetary Monitoring Status December 2013, Execution of Expenditures by Function and Sub-Function

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

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

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100

Sources: Budgetary Monitoring Status December 2013

Comments: Comparisons were made between the appropriations voted on (for the same year), the appropriations after transfer (for the same year) and payment, which is the actual expenditure.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).
Democratic Republic of Congo

Score: 0

Sources: Budgetary Monitoring Status December 2013 http://www.budget.gouv.cd/execution/exercice-2013/

Comments: The Budgetary Monitoring Statuses only present the expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: Budgetary Monitoring Status, Late 2013 http://www.budget.gouv.cd/execution/exercice-2013/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Democratic Republic of Congo

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GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

<table>
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<th>Score: 67</th>
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Comments: Debt outstanding and the interests, in terms of financial fees, are presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33

Sources: Budgetary Monitoring Status Late December 2013 http://www.budget.gouv.cd/execution/exercice-2013/

Comments: Debt maturity is not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Report by the Directorate General of Public Debt (DGDP)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: d.
Comments: The BMS shows the interest that has been paid- this is not the same as showing the interest rate on the debt.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
D. No, the estimates for macroeconomic forecast have not been updated.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

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

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: NA

Comments: This document has not been produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D. 
Score: 0

Sources: NA

Comments: This document has not been produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D. 
Score: 0
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

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

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: This document has not been produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Democratic Republic of Congo
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Democratic Republic of Congo

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original
and updated estimates is presented.

**B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

**C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

**D.** No, estimates of government borrowing and debt have not been updated.

**E.** Not applicable/other (please comment).

**Democratic Republic of Congo**

**D.**

**Score:** 0

**Sources:** NA

**Comments:** This document has not been produced.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Not the Mid-Year Review but the framework note and the general overview

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

**D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**E.** Not applicable/other (please comment).

**Democratic Republic of Congo**

**D.**

**Score:** 0

**Sources:** NA

**Comments:** The document was published too late.
085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: Information given in In-Year Reports

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
Democratic Republic of Congo

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The In-Year Report provides this information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: Information is contained in the Execution Report

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Democratic Republic of Congo

B.
Score: 0
Sources: NA
Comments: The document was published too late.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.
Score: 0
Sources: NA
Comments: The document was published too late.
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: NA.

Comments: The document was published too late.
A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

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

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: NA

Comments: The document was published too late.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Democratic Republic of Congo

B. Score: 0

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?
A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: NA

Comments: This document has not been made public.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

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

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 0

Sources: NA

Comments: This document has not been made public.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: There is no report in this respect.

Comments: In the history of DRC's budget process, this practice does not exist.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0
**Section 4. Strength of Oversight Institutions**

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- **A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.
- **B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- **C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- **D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- **E.** Not applicable/other (please comment).

**Democratic Republic of Congo**

**B.**

**Score:** 67


**Comments:** First, an Economic and Financial Committee (ECOFIN) operates within in the National Assembly, in which some members are appointed by their political families based on their knowledge in public finance. And within them, from the National Assembly and the Senate, are many engineering companies made up of public servants of the Ministry of the Budget...Independent experts are also admitted.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Comments:** My proposed alternate scoring is b) - there is a specialised budget office in the legislature, but it does not have adequate capacity - the basis for this adjustment is an analysis done the the World Bank & DFID in 2013, in preparation for a public financial
104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 33


Comments: In practice, the Ministry of the Budget sets forth in the budget calendar to consult ECOFIN's parliamentarians in June-July. But nothing indicates that the government must take into account parliamentarians' recommendations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: Each year, the legislative body delegates a mission to inquire about or evaluate its different recommendations in the budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 67


Comments: ECOFIN is made up of all the political parties for both the opposition and the majority, the executive branch does not associate other committees, like the socio-cultural, policy, administrative, legal, etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: During the pre-budget debate, both of Parliament's ECOFINs were invited and represented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 67


Comments: The Constitution and the Law on Public Finances sets forth that the budget proposal is submitted to the National Assembly on September 15, or at the latest December 1, Parliament's session closing on December 15, and the fiscal year on December 31. The 2011 Budget Proposal was submitted on time, on September 28, 2010. The 2012 Budget Proposal was submitted in 2012, 2011 having been a budget year. The 2013 Budget Proposal was submitted on October 10, 2012; the submission of the 2014 Budget had been affected by a policy event called “NATIONAL POLICY DEBATES,” which took place from August to November, and paralyzed all the institutions. The PBE
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.
B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
C. The legislature approves the budget less than one month after the start of the budget year.
D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
E. Not applicable/other (please comment).

Democratic Republic of Congo

B. Score: 67


Comments: Whenever the budget had been adopted by Parliament, it was in December.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: a.
Comments: The legislative branch approves the draft before the end of its budget session, at the latest, December 15 of the year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67


Comments: The Constitution and the Law on Public Finance give Parliament the power to increase expenditure estimates on the condition that it achieves equivalent resulting revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33

Comments: Articles 45 to 51 of the Law on Public Finance set forth the conditions for the transfer of appropriations. For example, for the transfer of appropriations between the programs of different ministries, the government is asked to request an amending law. But the DRC virtually never uses amending finance laws in practice. Spending often exceeds the appropriations given to certain services and institutions to the expense of others, without regulatory texts having authorized these transfers.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33


Comments: The law exists, but it is not always followed.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends excess revenue without seeking prior approval or input from the legislature.

D. The executive spends excess revenue without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D. Score: 0


Comments:

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: d.
Comments: The revenues represent the minimum values and the expenditures' maximum values. The executive branch can thus spend the extra revenues collected.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: c.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Democratic Republic of Congo

B. Score: 0


Comments: The Parliament approves the supplementary budget after the funds are expended.
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D. Score: 0


114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: The Audit Report is not produced.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Democratic Republic of Congo

A.

Score: 100


Comments: The Constitution and the Law on Public Finances do not limit any of the Audit Court’s powers. Both of these texts confirm that it has the power to inspect all the state’s accounts.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: No text on this at the moment.

Comments: The Audit Court is currently undergoing profound changes. Some texts are being prepared, and will soon be examined and adopted at different levels; among these texts is the draft bill on the organization and operation of the Audit Court, as prescribed by the Constitution and the INTOSAI principle; civil society was involved in writing this draft, organized by the Comité d’Orientation de la Réforme des Finances Publiques (Public Finance Reform Direction Committee), COREF, and the UNDP in Matadi, one of the DRC’s villages, in mid-November 2014. At this time, having questioned the judges of the Court on this issue, they told us that provisions were being developed in this direction and that they would enter into force with the enactment of the new law. Because it is also an issue of resources for the Court.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).
Democratic Republic of Congo

Score: 100


Comments: This issue will be clarified with the new law, the current law dates from the dictatorship and is at odds with the Constitution in force. The Constitution provides that the high-level Court officials and judges are appointed by the President of the Republic, after consulting the National Assembly.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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.

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.

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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0


Comments: At first, the needs are expressed by the Audit Court and then sent to the Ministry of the Budget, which ultimately develops the budget proposal, after debates in “Budgetary Conferences.” Due to this, we can argue that the budget is determined by the executive branch.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The SAI's budget is granted by the executive branch; but we would have to deem if these appropriations were used entirely to...
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The leaflet on the budget gives certain information on this subject

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 67

Sources: 2015 Budget Timetable

Comments: For the last three years, the budget schedule, which is an integral part of the statutory text called the “Circular with Instructions on Budget Preparation,” it calls for participation of the civil society in the Budgetary Orientation Debates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Through civil society, the public has recently participated in many of the budget debates.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
Democratic Republic of Congo

B.

Score: 67


Comments: The overall strategic document covering the 2012 to 2014 period, on which the public consultation is focused, is posted on the government's website. Civil society organizations often complain about this (joint evaluation mission report CABRI-IBP of transparency and participation in the DRC)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: It is available online, the public must make the effort to have the information

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: The executive does not provide information, or does not engage with the public during the budget process

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Democratic Republic of Congo

Score: 0

Sources: There is no mechanism yet.

Comments: Until now, the list of participants is negotiated each year. We are in discussion with the Ministry of the Budget for the creation of mechanisms, particularly the Consultation Framework for Budget Questions, which would be a forum regularly gathering the government, Parliament, the Audit Court, the private sector and civil society on questions regarding the budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Democratic Republic of Congo
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Democratic Republic of Congo

C.

Score: 33


Comments: There is a report that is produced and published after the debates, but following this, there is no explanation on the way the citizen perspectives were taken into account.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: .

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
126. 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?

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.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

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.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: There is no public hearing on this issue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Democratic Republic of Congo
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Democratic Republic of Congo

D. Score: 0

Sources: The Rules of Procedure of the Chambers stipulate that the committees are held in private.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: No, the committees do not release reports, or do not hold public hearings.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Democratic Republic of Congo

B.

Score: 0

Sources: Constitution of the Democratic Republic of the Congo, (Article 180, para. 2):

Comments: The Audit Court has not yet started publishing its reports. And there is no mechanism to communicate with the public.
133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Democratic Republic of Congo

D.

Score: 0

Sources: No, the SAI does not issue reports on the inputs it received from the public through public consultations.