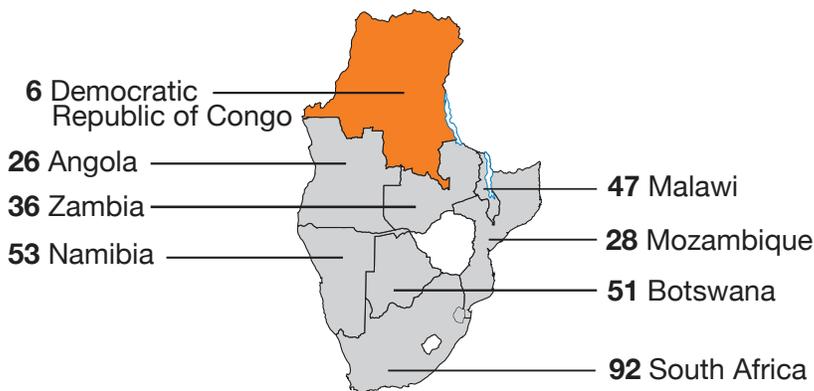
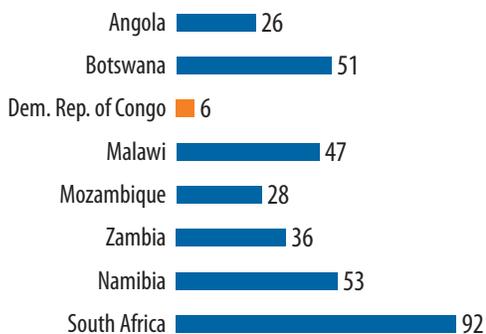




**Overall score: 6** (Out of 100) Provides scant information to the public in its budget documents during the year.

### How Does Democratic Republic of Congo Compare to Its Neighbors?



## Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country's budget process. These scores constitute the Open Budget Index (OBI).

The Democratic Republic of Congo's OBI 2010 score is 6 out of 100, which shows that the government provides the public with scant information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

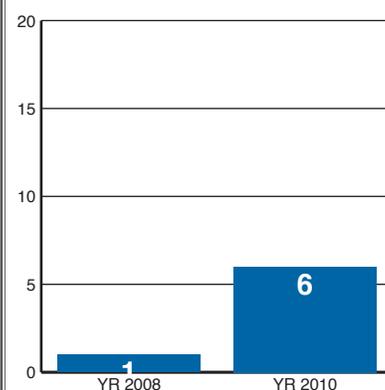
The Democratic Republic of Congo (6) scored significantly lower than Mali (35). The country's score did increase from 1 in 2008, because in addition to the Enacted Budget, it now publishes In-Year Reports and a Citizens Budget.

### Information in Public Budget Documents

#### Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Not Produced
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	B	Published
Citizens Budget	B	Published
In-Year Reports	D	Published
Mid-Year Review	E	Not Produced
Year-End Report	E	Not Produced
Audit Report	E	Produced, Not Published

### OBI Scores Over Two Surveys



\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** (Projet de Loi des Finances portant budget de l'Etat pour l'année) is the government's most important policy instrument. It presents the ways the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. The Democratic Republic of Congo produces its budget proposal for internal purposes, but it is not made public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. The Democratic Republic of Congo does not produce a Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. The Democratic Republic of Congo publishes a fairly comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. The Democratic Republic of Congo publishes a Citizen's Budget which is fairly comprehensive.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the enacted budget figures and thus can facilitate adjustments. The Democratic Republic of Congo publishes In-Year Reports, but they are far from comprehensive. For example, it does not include information on actual revenue and borrowing.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. The Democratic Republic of Congo does not produce a Mid-Year Review.

A **Year-End Report** compares the actual budget execution to the Enacted Budget (Budget Promulgué). The Year-End Report can inform policymakers on tax policies, debt requirements, and major expenditure priorities, thus facilitating adjustments for upcoming budget years. At the end of the year, the Democratic Republic of Congo does publish some information for the year as a whole, but it does not contain the amount of information or type of narrative consistent with a Year-End Report. The Survey therefore considers that the Year-End Report is not produced.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI) (or Cour des Comptes). It reports whether the government has raised revenues

## OPEN BUDGET SURVEY 2010

### Democratic Republic of Congo

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. The Democratic Republic of Congo produces an Audit Report, but it is not made public.

## *Public Participation and Institutions of Accountability*

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which the Democratic Republic of Congo's budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, as well as providing greater opportunities for public engagement in the budget process.

### **Are oversight bodies effective in their budget role?**

Oversight Institution	Strength**
Legislature	Weak
SAI	Weak

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by the Democratic Republic of Congo's legislature is weak because it does not:

1. have sufficient powers to approve any changes made to the budget over the course of the fiscal year;
2. hold open budget discussions at which the public can testify; and
3. there is limited legislative scrutiny of Audit Reports.

According to the Open Budget Survey, budget oversight provided by the Democratic Republic of Congo's SAI is weak because it does not:

1. have sufficient resources to meaningfully exercise its mandate;
2. issue timely Audit Reports on the final expenditures of national departments; and
3. have proper channels of communication with the public.

## **Recommendations**

Since the Democratic Republic of Congo has already shown improvement by progressing from a score of 1 in 2008, it is encouraged to publish all the documents it produces, rather than to regress by ceasing to publish those that it currently makes available to citizens on government websites.

### **The Democratic Republic of Congo should:**

- publish the Executive's Budget Proposal (Projet de Loi des Finances portant budget de l'Etat pour l'année) and Audit Report on government websites;
- produce and publish the Pre-Budget Statement, the Mid-Year Review (Rapport semestriel), and the Year-End Report (in the appropriate form) on the government websites;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide opportunities for the public to attend legislative hearings on the budget.