THE IMPACT OF THE OPEN BUDGET INITIATIVE SECRETARIT AND ITS PARTNERS ON BUDGET TRANSPARENCY IN THE DEMOCRATIC REPUBLIC OF CONGO

By Claire Schouten and Jean-Pierre Samolia Monamoto

Background

The International Budget Partnership (IBP) (www.internationalbudget.org) collaborates with civil society organizations around the world to influence government budgets with the ultimate aim of reducing poverty and improving the quality of governance. Over the past 10 years, the IBP and its partners have tallied numerous successes. They have altered the process by which governments develop their budgets (i.e. the budget process), affected decisions regarding where resources are allocated (budget formulation) and also influenced how they are spent (budget implementation).

The IBP documents and analyzes such cases so that others might replicate the strengths of these budget advocacy strategies, and avoid some of their pitfalls. The following case study analyzes the role of civil society in the reform of public finances, budget transparency, and public participation. With pressure from IBP’s partner, the Réseau Gouvernance Economique et Démocratie (REGED), the government of the Democratic Republic of Congo (DRC) took several new steps to improve government transparency. For the first time, it published a range of budget documents, including the Executive’s Budget Proposal and budget timetable, and also included transparency provisions in several new public finance laws and regulations.

This case study will describe the events that led to the new provisions for transparency and will also analyze the strengths and weaknesses of the strategy to pursue these goals.

REGED’s budget transparency work is part of the IBP’s Open Budget Initiative (OBI), a global research and advocacy program to promote public access to budget information and the adoption of accountable budget systems. The OBI produces the Open Budget Survey (OBS), a comprehensive global survey that evaluates whether governments give the public access to budget information and opportunities to participate in the budget process at the national level. The OBI secretariat currently works with more than 300 researchers drawn from civil society organizations and academia in 100 countries to collect data for the survey. The first OBS was published in 2006 and since then it has been conducted biennially.

Methodology

The methodology for the case study consisted of structured interviews using a questionnaire, and research of primary and secondary sources including printed and online materials. Interviewees included elected representatives and government officials, such as the Ministries of Budget and Finance; civil society organizations such as REGED and the Ligue Congolaise contre la corruption (LICOCO); and the print media. For a full list of interviewees, please see Annex I.

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2 www.openbudgetindex.org.
Emergence of budget transparency and participation as an issue in the DRC

Over the past decade development discourse has focused on good public financial management as critical to the development of the DRC, a country that has suffered from a long history of conflict and legitimacy crises. As the DRC’s Strategic Plan for Public Finance Reform states, “These conflicts have undermined the State’s monopoly of the use of force, hampered the nation’s development and reduced its capacity for governance.”

The official end of the war in Congo was signaled by the Inter-Congolese Dialogue, which took place from February to April 2002 in Sun City, South Africa. It laid out a power sharing agreement, followed by the signing of peace agreements with neighbouring countries and the establishment of a transition government in July 2003.

At the same time that these improvements in the political landscape took place, the government and the international community undertook a program of macroeconomic and sectoral reforms intended to reduce poverty and promote long-term growth. Some of the first steps in this direction were taken in June 2003, when the government introduced the computerization of the operational expenditure chain. This reform allowed for expenditure tracking, and the monitoring of commitments as compared to authorized appropriations and disbursements as compared to commitments. This computerization also enabled the production and transmittal of budget monitoring statements to ministries and agencies receiving the funds at the end of each month.

By July 2003 the country reached decision point under the Enhanced Heavily Indebted Poor Countries (HIPC) Initiative, which led to interim debt relief. This relief became possible upon the country’s completion of the Enhanced Interim Program (EIP 2001-2002), a program monitored by the International Monetary Fund (IMF) that focused on macroeconomic stabilization, rehabilitation, and pro-poor growth (Pillar II of the Interim Poverty Reduction Strategy 2002). Specific measures under the EIP included “transparent handling of budget resources, which entails observing all classic phases of budget execution.” Relevant measures included the rehabilitation of fiscal and accounting procedures by using commitment vouchers (bons d’engagement) for procurement and strict observance of payment authorization procedures under the supervision of the Treasury; creation of the Inter-Ministerial Committee for Economic and Financial Coordination (ECOFIN); audits of the Central and all commercial banks; and creation of a follow-up committee to monitor implementation of economic reforms.

REGED’s budget transparency advocacy

REGED is formed

In early 2005 several Congolese civil society partners of the International Foundation for Electoral Systems (IFES) that were engaged in civic education decided to organize themselves into a network to increase the effectiveness of their common activities. As a result, the Réseau des Organisations Partenaires de l’IFES, known as ROPI, formed as a nonprofit organization. Officially launched in August 2005, ROPI consisted of more than 310 organizations and affiliated partners, representing all

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4 “Strategic Plan for Public Finance Reform,” p. 12.
provinces of the DRC. Following an extraordinary national assembly in 2010, ROPI changed its name to Réseau Gouvernance Economique et Démocratique (REGED) to better reflect its objectives at the time, including a greater focus on the transparency of budgets and elections.

The general objective of ROPI was to unite its various member organizations in the common goal of supporting and encouraging the transition process and the establishment of the rule of law in the DRC. To achieve this, ROPI outlined its specific objectives: the promotion of the rule of law, democracy, and good governance; responsible citizenship; the observation of the electoral process; and the promotion of a culture of peace. ROPI was led by national coordinator Bishop Abraham Djamba Samba wa Shako. Bishop Abraham, a well-known figure in the DRC, has chaired the civil society Economic Governance Thematic Group and serves as a consultant to the Association of European Parliamentarians for Africa (AWEPA), Belgian Technical Cooperation (now the Belgian Development Agency), Development Alternatives, Inc. (DAI) Europe, and the United States Agency for International Development (USAID) on budgetary matters and training of provincial elected representatives. Bishop Abraham also has strong connections with churches and other influential organizations within civil society.

Since its inception as ROPI, REGED has mobilized and trained civil society partners on research and advocacy. REGED also works with parliamentary committees, particularly the economic and financial committees of the National Assembly and Senate, and those dealing with laws concerning the budget or Finance Act. REGED partners include gender equity, human rights, justice, and development organizations such as the Cadre de Concertation permanente des Femmes Congolaises (CAFCO); Justice et Restauration Chrétienne pour l'Intégrité (JRCI); Observatoire de le Dépense Publique (ODEP); Action Sante Femme (ASAF); Nouvelle Société Civile; Réseau d'Education Civique du Congo/Kinshasa (RECIC/Kinshasa); Réseau d'Organisation des Droits Humains et d'Education Civique d'Inspiration Chrétienne (RODHECIC); Réseau des Organisations Non Gouvernementales de Développement (CRONGD) and Réseau sous régional de renforcement des capacités des organisations de base en Afrique Centrale (SERACOB).

**ROPI joins the OBS**

In July 2007 Bishop Abraham wrote to the IBP expressing ROPI’s interest in IBP’s training and technical assistance, assessment and promotion of budget transparency and participation, support for ROPI’s budget work, and engagement of ROPI in regional and international budget networks. The IBP initially provided training to Bishop Abraham in the OBS methodology, and REGED then carried out the survey from 16 September 2007 to 15 September 2008. In February 2009 the OBS 2008 survey results were launched.

The OBS 2008 revealed that of all eight key budget documents, the DRC government provided information only on the enacted budget. One of the most important documents, the Executive’s Budget Proposal, which contains the government’s plans and related costs for the upcoming year, was not made available. Minimal information pertaining to the enacted budget was posted on the Internet – but was only posted after the budget was passed, thus denying citizens any opportunity to provide input. As a result, the overall OBS score was zero. ROPI was well aware of the reasons for this low score. Government employees, for example, are generally subject to administrative secrecy and disclose information only after receiving

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8 “ROPI Organizational Background.”
authorization from senior authorities. Administrative secrecy is particularly observed when it comes to any demand for financial information. The government further faces the challenge of data management and reliability. The data exists, but its collation is complicated and requires capacity. A single directorate is responsible for many tasks including data collection, budget preparation, and monitoring.\textsuperscript{10}

Understanding these challenges, ROPI engaged directly with the Ministry of Budget following the release of the OBS 2008. For Bishop Abraham, IBP training and participation in the survey allowed ROPI to approach government officials directly. Bishop Abraham says:

\begin{quote}
The survey has instilled in us a passion to research budget transparency and with training received in this context, we were able to address the related issues with confidence. The first contact with the Ministries of Finance and Budget, particularly the Ministry of Budget, was to raise awareness of the OBS 2008 survey results that were very negative for the DRC.\textsuperscript{11}
\end{quote}

In March 2009, ROPI sent the OBS 2008 results to the Budget Minister Michel Lokola. During a subsequent multi-stakeholder Economic Governance Thematic Group meeting then chaired by Minister Lokola, Bishop Abraham requested a meeting. Minister Lokola said, “I will put you in contact with the Head of Design Department in my office, Ephrem Ghonda. It will be the link between you and me. Here’s my card.”\textsuperscript{12}

Bishop Abraham subsequently visited the Minister’s office, where they had a few sessions with the Chairman of the Editorial Board of the Bill on Public Finance who a few months later became the Coordinator of the Steering Committee for Public Finance Reform, COREF.\textsuperscript{13} They discussed the essential documents that the government should publish to improve budget transparency; at that time the government published only a three-page summary of the budget and budgetary commitment plans. After these sessions, the government began publishing more budget reports in detail, starting with the quarterly reports dating back to January 2009.

\textit{The OBS 2010}

In September 2009, ROPI started their year-long research and advocacy for the OBS 2010. This work included a workshop for civil society on the Citizens Budget, a summary of the national budget designed to reach and be understood by the public at large; and a workshop for journalists on the eight key budget documents of the OBS. ROPI also trained media on how to follow the parliamentary debate on the budget law and how to discuss taxation and budget information on television.\textsuperscript{14}

When Budget Minister Lokola was replaced by Jean-Baptiste Nthawa in early 2010, momentum to publish other documents diminished. Bishop Abraham’s requests for a meeting went unanswered until a meeting of the Economic Governance Thematic Group, where Bishop Abraham stated in the presence of all government officials, donors, and the private sector that the DRC still does not publish all key budget documents. In response, the Minister declared that he would meet with civil society. ROPI went as a delegation to the Ministry on the day promised, but the timetable of the Minister did not allow for the meeting to happen.

\textsuperscript{10} Interviews by authors with civil society and government officials. See Annex I.
\textsuperscript{11} Bishop Abraham, interview by author.
\textsuperscript{12} Bishop Abraham, interview.
\textsuperscript{13} COREF is a committee responsible for the initiation and implementation of public financial reforms
\textsuperscript{14} For more information on Citizens Budgets, see \url{http://internationalbudget.org/what-we-do/open-budget-survey/research-resources/citizens-budget/}. 

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It was then that Bishop Abraham got the idea to write a memo, setting out the issues and recommendations, to be signed by the Minister or one of his advisers. The memo called for the release of documents, development and publication of a Citizens Budget, and the need to work with officials for joint ownership of the requirements for budget transparency. ROPI then had working sessions with Paul Luasangu, working out of the Minister’s office, to discuss the budget transparency issues highlighted in the memo.

When Bishop Abraham finally met with the Minister, their meeting was short but fruitful. Bishop Abraham began by telling the Minister that the DRC, with a result of zero, had obtained the lowest ranking of all the countries surveyed for budget transparency. He then showed a table of budget transparency in the DRC designed by ROPI. Reflecting on the evidence, the Minister asked what he should do; Bishop Abraham explained briefly the main points of the memo. The Minister then called the Director of Budget Preparation and Monitoring, Raymond Ndudi, to meet with ROPI. Once the Minister’s office received the memo, it was duly signed. While the memo and the table indicating the state of budget transparency were not published, they were widely used for training provincial deputies and civil society members.

At the same time ROPI trained provincial assemblies on budget transparency in seven of the 11 provinces. They held formal and informal meetings with parliamentarians and advisers and submitted formal proposals and briefing notes to government officials, such as Vice Prime Minister Daniel Mukoko Samba, to explain and garner support for the memo. Following the request of the Budget Ministry, ROPI helped develop a Citizens Budget by participating in budget formulation meetings, and making proposals for a more transparent and accountable budget.

By the end of September 2010 the government had made public the budget summary, a Citizens Budget, the Enacted Budget, and In-Year Reports. As a result, the DRC’s overall score rose to 6 percent in the OBS 2010. The government also published the Executive’s Budget Proposal for 2010, but after the cut-off date used by the OBS to assess the public availability of documents. If this document were published in a timely manner, the OBS score would have been much higher.

The following table highlights the availability of the key budget documents according to the OBS in 2008 and 2010:

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>OBS 2008</th>
<th>OBS 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Available</td>
<td>Not available</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>Available</td>
<td>Available</td>
</tr>
<tr>
<td>Executive’s Budget</td>
<td>Not Available</td>
<td>Not available</td>
</tr>
<tr>
<td>Proposal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supporting Budget</td>
<td>Not Available</td>
<td>Not available</td>
</tr>
<tr>
<td>Documents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizens’ Budget</td>
<td>Not Available</td>
<td>Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Available</td>
<td>Available</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Not Available</td>
<td>Available</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
</tbody>
</table>

15 The IBP has since revised the ranking from zero to one.
16 Bishop Abraham, interview.
17 Bishop Abraham, interview.
When the OBS 2010 was launched in the DRC on 12 November 2010 with the support of IBP, the United Kingdom Department for International Development (DfID) and the United Nations Development Program (UNDP), the Minister of Budget Jean-Baptiste Nthawa congratulated civil society for the initiative to improve economic governance in the country and added that transparency in the management of public finances was a key priority of the government. Minister Nthawa further expressed his commitment to make budget information that is not yet published available in a timely manner and in partnership with civil society through a permanent dialogue. He also declared that his department would work with civil society to develop the Citizens Budget for 2011.

Timeline of ROPI/REGED activities:

- **August 2005** – ROPI is established and consists of more than 310 organizations and affiliated partners representing all provinces of the DRC. ROPI is coordinated by Bishop Abraham.
- **July 2007** – Bishop Abraham writes to IBP explaining ROPI’s interest in budget transparency, accountability, and participation. The IBP provides training.
- **16 September 2007 to 15 September 2008** – ROPI conducts the OBS 2008.
- **February 2009** – OBS 2008 results are launched.
- **July 2009** – ROPI develops a proposal with IBP for advocacy around the OBI 2008 results and receives a grant in November 2009.
- **September 2009** – ROPI starts the yearlong research and advocacy for the OBS 2010.
- **February 2010** – ROPI holds a workshop on the Citizens Budget.
- **2010** – Following an extraordinary national assembly, ROPI changes its name to Réseau Gouvernance Economique et Démocratie (REGED) to better reflect its objectives.
- **Early 2010** – Following an Economic Governance Thematic Group meeting where Bishop Abraham announces that the DRC still not publish budget documents, ROPI develops a memo to share with government officials and donors.
- **October 2010** – OBS 2010 is released.
- **September 2011** – REGED meets with the IBP for the next advocacy phase.

Supporting activities

In addition to the advocacy work linked directly to the OBS, REGED also engaged in a number of related activities that supported their advocacy. As civil society representative in the Economic Governance Thematic Group, REGED also contributed to the conceptualization and creation of the Steering Committee for Public Finance Reform, COREF, and led civil society engagement with officials drafting the public finance laws.

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REGED also participated in the committees who produced the March 2010 Strategic Plan for Public Finance Reform. The aim of the strategic plan was two-fold:

i) To present the government’s vision and goals with respect to public financial management and outline the major reforms the government intended to implement in this area; and

ii) To provide a benchmark for national actors (public and private sectors, civil society) as well as for development partners, so that their respective contributions fit into an overall framework that is both coherent and synergistic.\(^\text{21}\)

Referring to several public spending and financial accountability assessments, the strategic plan highlights the guiding principles of:

- the credibility of the budget;
- comprehensiveness and transparency;
- policy-based budgeting;
- predictability and control in budget execution;
- accounting, recording, and reporting; and
- external scrutiny and audit.\(^\text{22}\)

The strategic plan and laws addressed many factors that inhibit fiscal transparency and economic governance. These include:

- budget deviations from the priorities set out in the development strategy;
- disparities between authorized spending and budget execution, which leave many administrative departments without budgeted resources and others with large overruns;
- extra-budgetary expenditures;
- large volumes of exceptional procedures; and
- weak and ineffective controls by supervisory bodies.

These reforms aimed to overcome the various dysfunctions arising from a multitude of involved regulations and parties, in addition to institutional weaknesses in concerned agencies.\(^\text{23}\)

REGED played a key role in introducing the concept of ‘citizen oversight’ in the strategic plan. They held meetings with the authorities to familiarize them with the Organisation for Economic Co-operation and Development (OECD) best practices for budget openness and comprehensiveness. As a result of REGED’s engagement, the Budget Ministry also started publishing other information such as the budget timetable and budget preparation guidelines.\(^\text{24}\)

Soon after the release of the strategic plan, new laws were enacted that further entrenched budget transparency. The Law No. 10/010 of 27 April 2010 relating to procurement contracts has several provisions to promote fiscal transparency, including the provisions of Article 6 that established prerequisites to public procurement, the integration of needs assessments within budget planning, and compliance with disclosure requirements and transparency.\(^\text{25}\) The provisions of Article 17,

\(^{21}\) “Strategic Plan for Public Finance Reform,” p. 6.
\(^{22}\) “Strategic Plan for Public Finance Reform,” p. 15. The public spending and financial accountability assessments referred to include a Public Expenditure Review conducted by the World Bank, a report on the Public Expenditure and Financial Accountability (PEFA) study funded by the European Commission, and International Monetary Fund (IMF) mission reports.
\(^{23}\) “Strategic Plan for Public Finance Reform,” p. 13.
\(^{24}\) Bishop Abraham, interview.
which enshrine the principle of bidding for public procurement, constitute an important element of disclosure because the law requires offers to be published in the press for several weeks.\textsuperscript{26}

**Explaining the impact of REGED’s work**

As recognized by the government, REGED played an influential role in the improvements in budget transparency in the DRC. Their training and research of the OBS in 2008 and 2010 and consistent and constructive engagement with government on survey results paid off. As highlighted in the OBS 2010 Report, “the government of the DRC has responded to calls from civil society for access to more budget data by publishing In-Year Reports and making more comprehensive budget data available in its Enacted Budget.”\textsuperscript{27} Budget Minister Nthawa specifically congratulated civil society for the OBS, which he noted attests to their efforts to improve economic governance in the DRC.

REGED conducted evidence-based advocacy for specific transparency reforms in the context of broader public financial management reforms. They trained accountability institutions such as the media and the legislature to use the information gained from budget transparency for wider economic governance reforms, such as strategic plans and public finance laws.

In addition to REGED, development partners played a significant role in influencing budget transparency. As highlighted above, the IMF and World Bank specifically demanded fiscal transparency under the HIPC initiative. The IMF, World Bank, UNDP, European Union, and bilateral donors such as the United States, France, and Belgium are all partners in economic governance. The Public Expenditure and Financial Accountability (PEFA) study funded by the European Commission and IMF mission reports encouraged budget transparency and accountability. In addition to funding, development partners have supported the government’s budget transparency innovations, such as the computerization of the expenditure system; the establishment of the Aid and Investment Management Platform (PGAI);\textsuperscript{28} the online publication of the government budget, the cash plan and engagement plan; the publication on the internet of contracts signed by the Republic; the new Code of Procurement; and the new law on public finance. They have further enabled the creation of structures to support fiscal transparency, including the Central Bureau for Coordination (BCECO), Unit for Project Coordination (UCOP) and the Steering Committee for Public Finance Reform (COREF). Recognizing the role of civil society in promoting budget transparency, accountability, and participation, development partners such as DfID and UNDP continue to support the engagement of civil society organizations including REGED in economic governance.

In the context of development cooperation, budget transparency is also increasingly highlighted in various international forums. As stated by the Director of the Department of Treasury in the DRC:

> Budget information for development, implementation, monitoring, and control is disclosed by states around the world in the media and using new information technologies. This topic is discussed in several forums held around the world. The DRC, like other least-developed states, proceeds by imitation and tries to appropriate the positive contributions to improve

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\textsuperscript{26} “Summary Record of Law 10/010 relating to the public contracts.”
\textsuperscript{28} “Lancement de l’indice de transparence budgétaire 2010.”
their financial governance.29

In the context of development cooperation, less developed states are compelled to meet at least minimum standards of budget transparency. The DRC’s partnership with the IMF, World Bank, UNDP, European Union, bilateral donors, as well as the Southern African Development Community (SADC), Common Market for Eastern and Southern Africa (COMESA), and other states such as South Africa may be a further motivation for improved budget transparency. Compared to the OBS 2010 scores of South Africa (92 percent), Namibia (53 percent), Botswana (51 percent), Malawi (47 percent), Zambia (36 percent), and Angola (26 percent), the DRC was noted for being among the least-transparent and may thus be motivated to improve its ranking.30

But a number of factors still continue to inhibit budget transparency in the DRC. According to the 2011 Report on International Engagement in Fragile States for the DRC,31 development partners’ own practices may not promote transparency in the Congo. The 2011 report highlights how analytical documents are not shared and that, despite their commitment, donors and policy makers ‘jealously’ guard their main sources of information and analysis. For example, external evaluations are still inaccessible and interdepartmental cooperation remains low. Furthermore, other key donors in the DRC – notably China – do not demonstrate nor call for transparency and openness.32 The timing and lack of compatibility of aid data is also a challenge. The bulk of the government’s efforts are currently going to the strengthening of the monitoring capacity through a better Integrated Financial Information System (IFIS) to improve budgetary quality and timeliness.

Conclusion

Actors concerned with budget transparency, accountability, and participation in the DRC operate in a challenging environment. As highlighted above, very little information, especially regarding implementation of the budget, is disclosed. Only the information contained in overall budget headings in the statements of estimates, the cash plan, and engagement plan are published. That said, the limited information currently provided is a notable improvement over the information provided in 2008.

In this challenging context, REGED’s leadership and civil society members have played an important role in influencing budget transparency through their research and constructive engagement with government, particularly the Ministry of Budget, as well as development partners, parliament, and the media. With REGED’s evidence-based advocacy and the development partners’ role in debt cancellation negotiations and support to public finance reforms, the government has delivered on publishing the Budget Summary, Citizens Budget, the Enacted Budget, and In-Year Reports, in addition to opening channels for engagement with civil society.

While the recent improvements in transparency have increased citizen access to information and participation, there is still a long way to go. As one respondent remarked, “The current political landscape and the ghosts of elections continue to plague the 2012 budget year.” Of the eight budget documents surveyed, three documents have never even been produced, let alone published (pre-Budget Statement, Mid-Year Review, and the Audit Report); the Annual Report has yet to be produced to standard, and only the Enacted Budget and quarterly reports are regularly published. Further action needs to be taken to enhance and publish the Pre-Budget Statement, the Executive’s

29 Director of the Department of Treasury in the DRC, interview by author.
30 “Budget de l’Etat: la RDC est le pays africain le moins transparent.”
Budget Proposal, the Mid-Year Review, and the Year-End Report.

Further areas of research and reform include the promulgation and implementation of the new law on public finance. Ultimately the actions undertaken in terms of transparency and public accountability will need to impact the lives of citizens. While the needs are enormous, government’s improvements in open budget commitments, learning, systems, and collaboration with concerned stakeholders may well yield greater peace and development dividends.

**Postscript**

The results of the OBS 2012 were released shortly before the publication of this report. The DRC obtained an OBS score of 18 and published three out of the eight key budget documents, including the Executive’s Budget Proposal.
Annex I: List of Interviewees

Government
1. Ndudi Pfuti: Directeur de la Direction de la Préparation et Suivi du Budget
2. Kiangala Blaise: Directeur de la Direction du Trésor et de l’Ordonnancement
3. Banda Nicolas: Inspecteur des Finances
4. Muninda Mwansa: Expert en Finances publiques
5. Bamba Robert: Comptable Public et professeur à l’Ecole Nationale des Finances
6. Joseph Nsaka: Chef de Division à la Direction du Trésor et de l’Ordonnancement du Ministère des Finances
7. Kumbu Mbumba: Directeur de la reddition des comptes du Ministère des Finances
8. Tshibinda Bilolo: Directeur de la Comptabilité Publique du Ministère des Finances
9. Belito Belie: Directeur des études de la Douane
10. Tshibangu Luamuela: Directeur de cabinet-adjoint du Premier Ministre chargé du suivi des programmes avec les partenaires étrangers

Donors and Consultative bodies
11. Godefroid Misenga: Coordonnateur du COREF
12. Dr Sabiti Kalindula: World Bank Institute, DRC Country Office

Civil Society and Legislature
14. Pasteur Abraham Djamba Samba wa Shako: Directeur Exécutif du REGED
15. Jean Lucien Busa: député et vice-president de la Commission économique-financière de l’Assemblée Nationale
16. Toon Vanheukelom: IBP Program Officer, Open Budget Initiative
17. Elena Mondo: IBP Project Coordinator, Open Budget Initiative
References


