

# Open Budget Survey 2017

## Questionnaire

### Democratic Republic of Congo

January 2018

**COUNTRY QUESTIONNAIRE: DEM. REP. OF CONGO**

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** Le budget de l'Etat se repose sur le principe de l'annualité qui est déterminé par la loi relatives aux finances publiques en ses articles 4 et 5. L'exercice budgétaire s'étend sur une année civile qui va du 1e janvier au 31 décembre

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Fiscal Year to be analyzed here is FY 2016 instead of 2017. The Pre-Budget Statement for FY 2017 was only published on the website of the Ministry on June 6th 2017, which is after the cut-off date of the OBS (December 31st, 2016). It can hence not be assessed in this round of the survey. The PBS for FY 2017 is available here: <http://www.budget.gouv.cd/2012/budget2017/projetb2017/docume...>  
([http://www.budget.gouv.cd/2012/budget2017/projetb2017/document\\_7\\_cbmt\\_2017\\_2019.pdf](http://www.budget.gouv.cd/2012/budget2017/projetb2017/document_7_cbmt_2017_2019.pdf))

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** le document est publié sur le site du Ministère du Budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The PBS (Prgrammation Budgetaire des Actions du Gouvernement 2016-2018) was published on the website of the Ministry on July 13th, 2015. Answer 'a' applies. PBS: [http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_201...](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_201...)  
([http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_2016\\_finale\\_juillet.pdf](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_2016_finale_juillet.pdf))

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 13 juillet 2015

**Sources:** Nous avons participé au séminaire d'orientation budgétaire du 28 juillet au 30 juillet et c'est à cette date que nous avons consulté et téléchargé le document. nous pouvons considérer cette date comme date de publication

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As described under PBS-1, the FY to be analyzed is FY 2016, not FY 2017. The date of publication of the PBS on the Ministry's website for FY 2016 is July 13th, 2015. Date adjusted.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document was published on the Ministry's website here: [http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_201...](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_201...) ([http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_2016\\_finale\\_juillet.pdf](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_2016_finale_juillet.pdf)) The date of publication is July 13th, 2015, checked with the following code on the pdf document: `javascript:alert(document.lastModified)`

**Sources:** site du ministère du budget

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Demande de clarification: le PBS en ligne est celui se rapportant à la période 2015-2018 or le PBS qui devrait être examiné à l'occasion de la tenue du séminaire d'orientation budgétaire est celui se rapportant à la période 2017-2019. Le PBAG est normalement établi de manière glissante pour trois ans.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the reviewer's comment. As described in PBS-1, we are analyzing FY 2016 and not FY 2017, because the FY 2017 documents were published after the OBS research cut-off date. The response was adjusted accordingly.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_201...](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_201...) ([http://www.budget.gouv.cd/2012/budget2015/sob\\_b2015/pbag\\_2016\\_finale\\_juillet.pdf](http://www.budget.gouv.cd/2012/budget2015/sob_b2015/pbag_2016_finale_juillet.pdf))

**Sources:** Site du Ministère du budget

**Comments:** Researcher: Programmation budgétaire des actions du Gouvernement 2016-2018

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Demande de référence: merci de fournir le lien pour le document de programmation budgétaire des actions du Gouvernement 2017-2019.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Response adjusted to reflect FY 2016 as described in PBS-1.

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** les documents sont produits en pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Not applicable ( the document is publicly available)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Demande de référence: merci de fournir le lien pour le document de programmation budgétaire des actions du Gouvernement 2017-2019.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See comment under PBS-1

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Document de programmation budgétaire des actions du Gouvernement 2016-2018 (DPBAG 2016-2018)

**Sources:** La loi n°11/011 du 13 juillet 2011 relative aux finances publiques en son article 11 stipule que le ministère du gouvernement central ayant le budget dans ses attributions établit un cadre budgétaire à moyens termes à 3 ans en fonction des hypothèses macro-économiques

**Comments:** Researcher: La loi n°11/011 du 13 juillet 2011 relative aux finances publiques, page 16, 25 juillet 2011

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Document de programmation budgétaire des actions du Gouvernement.

**Comments:** Merci de donner le titre du PBS

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** que le Parce que le RPB est intitulé la Programmation Budgétaire des Actions du Gouvernement(PBAG) 2017 produit par le Ministère du Budget et présenté lors du séminaire d'orientation Budgétaire.

**Comments:** Parce que le RPB est intitulé la Programmation Budgétaire des Actions du Gouvernement(PBAG) 2017 produit par le Ministère du Budget et présenté lors du séminaire d'orientation Budgétaire.

**IBP comment:** We agree and added the title of the PBS. FY 2016 and not FY 2017, see comment under PBS-1

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** La Loi n°11/011 du 13 juillet 2011 relative aux finances publiques en son article 77 stipule que le gouvernement central prépare le projet de loi des finances de l'année

**Comments:** Researcher: La Loi n°11/011 du 13 juillet 2011 relative aux finances publiques, page 34

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Fiscal Year to be analyzed here is FY 2016 instead of 2017. The EBP for FY 2017 was only published on the website of the Ministry on June 6th 2017, which is after the cut-off date of the OBS (December 31st, 2016). It can hence not be assessed in this round of the survey.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 28 OCTOBRE 2015

**Sources:** <http://www.assemblee-nationale.cd/v2/?p=6271> (<http://www.assemblee-nationale.cd/v2/?p=6271>) La loi relative aux finances publiques, article 83, page 37

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As described under EBP-1a, FY 2016, not FY 2017 being analyzed here. Response adjusted. Source: <http://www.radiookapi.net/2015/10/28/actualite/politique/ass...> (<http://www.radiookapi.net/2015/10/28/actualite/politique/assemblee-nationale-le-projet-du-budget-2016-juge-recevable>)

## EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** Le projet du Budget 2016 a été jugé recevable le 28 octobre par l'Assemblée Nationale, voté au Sénat le 10 décembre 2016 et promulgué par le Chef de l'Etat le 31 décembre 2016

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Demande de clarification: Merci de préciser les dates pour le projet de budget 2017 et non pas 2016

### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Le budget a été promulgué le 31 décembre 2016 au lieu de décembre 2015

**IBP comment:** See EBP-1, FY 2016, not FY 2017 is being analyzed. The response is correct.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 10 novembre 2015

**Sources:** le document est publié avec cette date sur le Site du Ministère du Budget nous l'avons consulté le 20 novembre lors de la préparation de l'atelier pédagogique sur l'analyse du projet de la Loi de finances de l'exercice 2017

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

**IBP comment:** Response adjusted. FY 2016, not FY 2017 being analyzed. See comment under EBP-1a

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document was published on the Ministry's website here: [http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motif...) ([http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motifs\\_plf\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motifs_plf_2016.pdf)) The date of publication is November 10th, 2015, checked with the following code on the pdf document: `javascript:alert(document.lastModified)`

**Sources:** RAS

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

**IBP comment:** As described in PBS-1, we are analyzing FY 2016 and not FY 2017, because the FY 2017 documents were published after the OBS research cut-off date. The response was adjusted accordingly.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** [http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motifs\\_plf\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motifs_plf_2016.pdf))

**Sources:** le projet de loi de finances est composé de plusieurs documents dont - Exposé général du projet de Loi de Finances de l'exercice 2016; - Projet de Loi de Finances pour l'exercice 2016; - Rapport d'exécution de la Loi de Finances à fin juin 2015; - Canevas des recettes du projet de Loi de Finances de l'exercice 2016; - Annexe explicative d'analyse des prévisions des dépenses de l'exercice 2016; - Synthèse des dépenses par rubriques; - Programmation Budgétaire des Actions du Gouvernement 2016 – 2018

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Merci de donner le weblink pour le projet de budget 2017

**Comments:** Merci de donner le weblink pour le projet de budget 2017

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See comment under EBP-1a. FY 2016, not FY 2017 being analyzed. The response is correct.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** les documents sont en format pdf sur le site du Ministère du budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** not applicable (The document is publicly available)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Response adjusted, FY 2016, not FY 2017 being analyzed. See comment under EBP-1a

**EBP-8:** Is there a “citizens version” of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** dispositions de la Loi relative aux finances publiques en ses articles 18 à 20

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 23 novembre 2015

**Sources:** Voir site de l'assemblée nationale : <http://www.assemblee-nationale.cd/v2/?p=5684> (<http://www.assemblee-nationale.cd/v2/?p=5684>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Merci de vérifier le weblink.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Alternative weblink to verify the date: <http://www.radiookapi.net/2015/11/24/actualite/economie/rdc-...>  
(<http://www.radiookapi.net/2015/11/24/actualite/economie/rdc-lassemblee-nationale-adopte-le-budget-2016-augmente>)

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** b. (67)

**Sources:** le calendrier budgétaire détaillé de l'exercice 2017 prévoit la publication de la loi de finances 2016 en janvier 2016 Circulaire n° 003/CAB/ME/MIN.BUDGET/2016 du 18 juin 2016 contenant instruction relatives à l'élaboration du Budget de l'Etat de l'exercice 2017, page 66

**Comments:** Researcher: Circulaire n° 003/CAB/ME/MIN.BUDGET/2016 du 18 juin 2016 contenant instruction relatives à l'élaboration du Budget de l'Etat de l'exercice 2017, page 66 La Loi de finances de l'exercice 2016 a été promulgué par le Chef de l'Etat le 31 décembre 2015 <http://7sur7.cd/new/rdc-le-budget-2016-promulgue-en-equilibr...> (<http://7sur7.cd/new/rdc-le-budget-2016-promulgue-en-equilibre-en-recettes-et-en-depenses-a-8-4764-milliards-de-fc/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** En plus de la promulgation par le Président de la République, le Budget de l'Etat pour l'exercice 2016 a été posté sur le site du Ministère du Budget

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 10 janvier 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Notre repère est un mail du 31/12/2015 à 11:56 AM, de l'Administration du Ministère du Budget qui nous demandait de proposer des corrections et des améliorations au projet du Budget Citoyen 2016. Quelques jours après l'EB 2016 était sur le site du Ministère du Budget

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Que voulez vous dire par l'expression "quelques jours après" ?

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See date of publication of the EB: January 10th, 2016

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <http://www.budget.gouv.cd/budget-2016/budget-2016/> (<http://www.budget.gouv.cd/budget-2016/budget-2016/>)

**Sources:** L'EB 2016 est publié en 2 volumes : - Budget de l'Etat 2016: Dépenses - Budget de l'Etat 2016: Recettes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** les documents sont publiés en pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Not applicable (the document is publicly available)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** the document is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** LOI DE FINANCES N° 15/021 DU 31 DECEMBRE POUR L'EXERCICE 2016

**Sources:** Intitulé des 2 volumes du budget voté et promulgué

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** LOI DE FINANCES N° 15/021 DU 31 DÉCEMBRE 2015 POUR L'EXERCICE 2016

**Comments:** Coquille

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** Le budget citoyen de l'EB est la version simplifiée du contenu de la Loi des Finances. Il est élaboré dans le souci de permettre aux citoyens de mieux comprendre et interpréter le budget de l'Etat et, ainsi mieux exercer le contrôle citoyen de la politique économique du Gouvernement. (Ministre du Budget)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please

indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016

**Sources:** Seulement le Budget citoyen pour l'EB qui est produit et publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** le Budget citoyen est publié dans le même temps que le Budget promulgué

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le Budget promulgué est publié le 10 janvier 2016 or le budget citoyen publié le 08 mars 2016.

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Site du ministère du Budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 08 mars 2016

**Sources:** L'information est sur le site du Ministère du Budget qui a produit le document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Merci de fournir le weblink (pour consulter l'information)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See CB-4 for the weblink

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** la publication avait été datée, il fallait aller sur le site web du Ministère du budget

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Merci de fournir le weblink.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See CB-4 for the weblink

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** [http://www.budget.gouv.cd/2012/budget2016/budget\\_citoyen\\_201...](http://www.budget.gouv.cd/2012/budget2016/budget_citoyen_201...)  
([http://www.budget.gouv.cd/2012/budget2016/budget\\_citoyen\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/budget_citoyen_2016.pdf))

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Cette version est datée de "février 2016"

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** "February 2016" is the date mentioned in the publication. The actual publication date on the Ministry's website, however, is March 8th, 2016 as stated previously.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** BUDGET CITOYEN 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Loi de Finances de l'exercice 2016

**Sources:** Site Web du Ministère du Budget donne le document et les commentaires du Ministre d'Etat au Budget ( voir <http://www.budget.gouv.cd/budget-citoyen/budget-citoyen-2016...> (<http://www.budget.gouv.cd/budget-citoyen/budget-citoyen-2016/>))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** Les rapports d'exécution de la Loi de Finances de l'année sont produits mensuellement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** Le site Web du Ministère du Budget donne les documents mensuels produits sur les dépenses

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 11 décembre 2016 07 novembre 2016 11 octobre 2016 10 Septembre 2016 10 Août 2016 20 juillet 2016 19 mai 2016 06 mai 2016 06 mai 2016

**Sources:** les rapports d'exécution des dépenses sont datées et nous avons successivement là Sept dates de publications pour Sept Etats de suivi budgétaires mensuel (ESB) pour le mois de: Novembre 2016, Octobre 2016, Septembre 2016, Aout 2016, Juillet 2016, Juin 2016, Mai 2016, Avril 2016, Mars 2016 et Février 2017

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Merci de donner les dates de tous les ESB

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** la publication est datée

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://www.budget.gouv.cd/execution/exercice-2016/esb-decembre-2016/> (<http://www.budget.gouv.cd/execution/exercice-2016/esb-decembre-2016/>)

**Sources:** <http://www.budget.gouv.cd/execution/exercice-2016/esb-decembre-2016/> (<http://www.budget.gouv.cd/execution/exercice-2016/esb-decembre-2016/>) ou alors prendre ce lien ci-après qui donne l'ensemble des rapports mensuels <http://www.budget.gouv.cd/execution/exercice-2016/esb-mensuel/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Les documents sont publiés en PDF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** not applicable ( the document is publicly available)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 31 Août 2016

**Sources:** RAS

**Comments:** Researcher: Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 31 juillet 2016 Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 30 juin 2016 Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 31 mai 2016 Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 30 Avril 2016 Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 31 mars 2016 Etats de suivis budgétaires mensuels en 2016 - Exécution des dépenses au 29 février 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** états de suivis budgétaires mensuels

**Government Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?



- a. Yes
- b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** RAS

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** La revue du milieu d 'année n'est pas produite

**Peer Reviewer**  
**Opinion:** Agree with Comments

**Comments:** La revue de milieu d'année est, à mes connaissances, produites mais pas publiée, il s'agit du rapport d'exécution de la loi de finances (RELF). Le rapport ne répond pas aux standards requis. [http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_executio...](http://www.budget.gouv.cd/2012/budget2017/3_rapport_executio...)  
([http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_execution\\_premier\\_semestre2016.pdf](http://www.budget.gouv.cd/2012/budget2017/3_rapport_execution_premier_semestre2016.pdf))

**Government Reviewer**  
**Opinion:** Agree

**IBP comment:** We agree. This report was published on the Ministry's website on December 3rd, 2016

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 3 December 2016

**Sources:** [http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_executio...](http://www.budget.gouv.cd/2012/budget2017/3_rapport_executio...)  
([http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_execution\\_premier\\_semestre2016.pdf](http://www.budget.gouv.cd/2012/budget2017/3_rapport_execution_premier_semestre2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See comment under MYR-2

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Checked the publication date on this pdf document: [http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_executio...](http://www.budget.gouv.cd/2012/budget2017/3_rapport_executio...)  
([http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_execution\\_premier\\_semestre2016.pdf](http://www.budget.gouv.cd/2012/budget2017/3_rapport_execution_premier_semestre2016.pdf)) with the following code:  
javascript:alert(document.lastModified)

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See comment under MYR-2

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_executio...](http://www.budget.gouv.cd/2012/budget2017/3_rapport_executio...)  
([http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_execution\\_premier\\_semestre2016.pdf](http://www.budget.gouv.cd/2012/budget2017/3_rapport_execution_premier_semestre2016.pdf))

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Link added, see MYR-2

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Not applicable

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Changed from 'd' to 'c', see comment under MYR-2

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** Not produced at all

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** A mes connaissances, les autorités produisent un rapport de revue à mi parcours appelé rapport d'exécution de la loi de finances.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the reviewer, also see comment under MYR-2. The report is available at:

[http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_executio...](http://www.budget.gouv.cd/2012/budget2017/3_rapport_executio...)

([http://www.budget.gouv.cd/2012/budget2017/3\\_rapport\\_execution\\_premier\\_semestre2016.pdf](http://www.budget.gouv.cd/2012/budget2017/3_rapport_execution_premier_semestre2016.pdf)) (Produced but made available too late)

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** Le document n° 2 du projet de budget 2017, intitulé Exposé général du Projet de Loi de finances de l'exercice 2017 donne en effet un synthèse de la réalisation des recettes et de l'exécution des dépenses à fin juin 2016. Mais ce document ne met pas à jour les prévisions macro économiques pour le reste de l'année mais donne toute fois quelques tendances sur la croissance, l'inflation et l'évolution de la production nationale pour l'année 2017. Ce document n'inclut pas l'analyse de l'impact des tendances sur les dépenses du reste de l'année. c'est plus tôt un rapport semestriel.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ce rapport existe mais ne répond pas aux standards requis.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** En République Démocratique du Congo, les Etats de suivi Budgétaires qui sont produits jusqu'au premier semestre de l'année se limitent à montrer le taux de consommation des crédits et termes des engagements, de la liquidation, de l'ordonnancement et de paiement. Aucune analyse n'est faite sur les détails de la mise en œuvre du budget et les développements économiques en cours. Il s'agit purement et simplement d'un rapport financier.

**IBP comment:** See comment under MYR-2

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** RAPPORT D'EXECUTION DE LA LOI DE FINANCES A FIN JUIN 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Rapport d'exécution de la loi de finances

**Comments:** Il existe un rapport de revue à mi-parcours. Merci de vérifier la réponse

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Title added, see comment under MYR-2

**MYR-8:** Is there a “citizens version” of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** No produced

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** Dispositions de la Loi relative aux finances publiques en ses articles 18, 28 et 29

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** Le dernier rapport sur la reddition des comptes publié est de 2012

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Comments:** Researcher: Les rapports de fin d'année sont produits mais non votés à temps au niveau de l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** site de l'Assemblée nationale

**Comments:** Researcher: <http://www.minifinrdc.com/minifin/wp-content/uploads/2014/04...> (<http://www.minifinrdc.com/minifin/wp-content/uploads/2014/04/REDDITION-DES-COMPTES-2012-DU-4-JUIN-2012>) la loi de reddition de compte de l'Exercice 2015 est en discussion au parlement. mais son analyse est bloquée par une motion incidentielle. <http://www.assemblee-nationale.cd/v2/?p=6278> (<http://www.assemblee-nationale.cd/v2/?p=6278>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le Rapport de fin d'année devrait être publié sur le site du Ministère des Finances mais qui malheureusement n'est pas vraiment opérationnel.

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** DOCUMENT EN PDF

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** le YER se rapportant à la FY 2015 n'est pas publié, donc la réponse est non applicable !

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Comme à la réponse précédente, les rapports de fin d'année sont produits chaque année mais à des fins internes en word ou Excel

**IBP comment:** We agree, response changed from 'c' to 'd'

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Lorsque nous sommes sur le site du Ministère des finances que nous avons trouvé la loi de reddition de l'exercice 2012. <http://minfinrdc.com/minfin/> (<http://minfinrdc.com/minfin/>) La Loi de reddition des comptes 2014 est voté au parlement depuis le 19 nov 2015 mais pas encore publié. <http://www.assemblee-nationale.cd/v2/?p=5648> (<http://www.assemblee-nationale.cd/v2/?p=5648>) en donne la vérification

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Il est nécessaire de préciser comment vous avez déterminé si le YER a été produit pour un usage interne seulement, par opposition à ne pas être produit du tout.

**Comments:** La réponse à la question 6a est "C"

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il est important de retenir que le rapport de fin d'année en République Démocratique du Congo s'intitule " projet de loi portant Reddition des comptes. C'est l'article 18 de loi n°11/011 du 13 juillet 2011 relative aux finances publiques publiques. Ce rapport de fin d'année qui est produit est toujours disponible en version papier à la Direction de la Reddition Générale des Comptes, relevant du Ministère des Finances.

**IBP comment:** The way the researcher determined that the report was produced for internal purposes/ use only is through discussions with the government

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** LOI PORTANT REDDITION DES COMPTES

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** C'est plutôt le Projet de LOI PORTANT REDDITION DES COMPTES

**IBP comment:** Agreed. We corrected the title.

**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014

**Sources:** dispositions de la loi relative aux finances publiques en son article 123

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Not applicable

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all



e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** La Cour des Comptes a produit le rapport d'audit de l'exercice 2014. L'impression a d'ailleurs été financée par le PNUD

**Researcher response:** A ce jour la cour des comptes n' a jamais produit un rapport d 'audit. Par contre elle a produit dernièrement un rapport dans le quel elle donne ses recommandations et ses observations sur l'exécution de la Loi de finances 2014. Reponse 'd'. | A ce jour la cour des comptes n' a jamais produit un rapport d 'audit. Par contre elle a produit dernièrement un rapport dans le quel elle donne ses recommandations et ses observations sur l'exécution de la Loi de finances 2014. Reponse 'd'.

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** Determine par discussions avec le gouvernement

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Veuillez préciser comment vous avez déterminé si l'AR a été produite pour un usage interne seulement, par opposition à ne pas avoir produit du tout

**Comments:** La réponse à la question 6a est "d"

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** C

**Comments:** Lrs de l'entretien que nous avons eu avec le Président de la Cour des Comptes, il a été confirmé que le rapport de l'exercice 2014 a été produit et l'impression a été financée par le PNUD. Pour l'exercice 2015, le rapport a aussi été produit mais par manque de financement il n'a pas été imprimé.

**Researcher response:** Determine par discussions avec le gouvernement

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** C

**Comments:** Le titre entier c'est " Rapport Général sur le contrôle de l'exécution de la loi des finances n°14/002 du 31 janvier 2014 pour l'exercice 2014 en vue de la reddition des comptes du budget du Pouvoir Central pour l'exercice 2014

**Researcher response:** A ce jour la cour des comptes n' a jamais produit un rapport d 'audit. Par contre elle a produit dernièrement un rapport dans le quel elle donne ses recommandations et ses observations sur l'exécution de la Loi de finances 2014. | A ce jour la cour des comptes n' a jamais produit un rapport d 'audit. Par contre elle a produit dernièrement un rapport dans le quel elle donne ses recommandations et ses observations sur l'exécution de la Loi de finances 2014.

**AR-8:** Is there a “citizens version” of the AR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** - [www.minifinrdc.com/minifin](http://www.minifinrdc.com/minifin) (<http://www.minifinrdc.com/minifin>) - [www.budget.gouv.cd](http://www.budget.gouv.cd) (<http://www.budget.gouv.cd>) - [www.arpmp-rdc.com](http://www.arpmp-rdc.com) (<http://www.arpmp-rdc.com>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.budget.gouv.cd/execution/> (<http://www.budget.gouv.cd/execution/>) donne les dépenses exécutées de l'exercice budgétaire en cours et les dépenses des exercices budgétaires passés depuis 2011 <http://minifinrdc.com/minifin/> (<http://minifinrdc.com/minifin/>) donne des liens sur : - le rapport annuel ou la Loi de reddition des comptes de l'exercice 2012 : <http://minifinrdc.com/minifin/wp-content/uploads/2014/04/REDDI...> (<http://minifinrdc.com/minifin/wp-content/uploads/2014/04/REDDITION-DES-COMPTES-2012-DU-4-JUIN-2012.pdf>) - le rapport trimestriel sur les recettes recouvrés de quelques ministères seulement et intitulé communiqué officiel: <http://minifinrdc.com/minifin/wp-content/uploads/2016/09/COMMU...> ([http://minifinrdc.com/minifin/wp-content/uploads/2016/09/COMMUNIQUE\\_OFFICIEL\\_N%C2%B004-du\\_13\\_09\\_2016.pdf](http://minifinrdc.com/minifin/wp-content/uploads/2016/09/COMMUNIQUE_OFFICIEL_N%C2%B004-du_13_09_2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Comment est ce que les données pourraient être consolidées si les fichiers sont en format PDF ?

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This is correct, pdf documents cannot be considered for an 'a' response. Response changed from 'a' to 'b'.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** Les données ne sont pas consolidées mais par année budgétaire

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Constitution de la République Démocratique du Congo, <http://www.leganet.cd/Legislation/Droit%20Public/Constitutio...>  
(<http://www.leganet.cd/Legislation/Droit%20Public/Constitution.2011.pdf>) Loi n°11/011 du 13 juillet 2011 relative aux finances publiques, <http://budget.gouv.cd/2012/documents/lofip2011.pdf> (<http://budget.gouv.cd/2012/documents/lofip2011.pdf>) Loi n°10/010 du 27 avril 2010 relative aux marchés publics, [http://budget.gouv.cd/2012/publications/lois\\_marchespublics...](http://budget.gouv.cd/2012/publications/lois_marchespublics...)  
([http://budget.gouv.cd/2012/publications/lois\\_marchespublics.pdf](http://budget.gouv.cd/2012/publications/lois_marchespublics.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** 1. Accès à l'information : Constitution de la RDC, article. 24. et Loi Organique n°08/016 du 07/10.2008 portant composition, organisation et fonctionnement des Entités Territoriales Décentralisées et leurs rapports avec l'Etat et les Provinces, article 124 La proposition de loi sur l'accès à l'information est voté au Parlement. Cette loi vise à favoriser la gouvernance démocratique, la transparence de l'administration, la lutte contre la corruption et l'exclusion sociale. Elle est actuellement en seconde lecture au niveau du Senat. Une fois adoptée et promulguée, cette loi contribuera à l'amélioration de l'accès à l'information en RDC. 2. Transparence budgétaire : - Constitution de la RDC, art. 24 ; 118, al 2 et 3 ; 142, al. 2 ; 180, al 2. - Loi relative aux finances publique, 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. Loi Organique n°08/016 du 07/10.2008 portant composition, organisation et fonctionnement des Entités Territoriales Décentralisées et leurs rapports avec l'Etat et les Provinces, art. 17, al. 3 et 4 ; 45, al 2; 59, pt. 6 ; 91, al 2, 124. 3. Participation citoyenne: Constitution de la RDC, art. 37.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** synthèse de dépense (document 6\_developpement\_titre\_des\_credits\_exercice2017, pages1-2)  
[http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2017/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_titre\\_des\\_credits\\_exercice2017.pdf](http://www.budget.gouv.cd/2012/budget2017/6_developpement_titre_des_credits_exercice2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** page 4 du document n°6, accessible ici: [http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2016/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_titre\\_des\\_credits\\_exercice2016.pdf](http://www.budget.gouv.cd/2012/budget2016/6_developpement_titre_des_credits_exercice2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Il ne s'agit pas d'une classification fonctionnelle.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** La classification fonctionnelle peut être trouvée sur page 4 du document n°6, accessible ici:  
[http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2016/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_titre\\_des\\_credits\\_exercice2016.pdf](http://www.budget.gouv.cd/2012/budget2016/6_developpement_titre_des_credits_exercice2016.pdf))

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** page 4 du document n°6, accessible ici: [http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2016/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_titre\\_des\\_credits\\_exercice2016.pdf](http://www.budget.gouv.cd/2012/budget2016/6_developpement_titre_des_credits_exercice2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Il ne s'agit pas d'une classification fonctionnelle

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Chaque année, le projet du budget e l'exécutif et les autres documents annexes présentent les dépenses par classification fonctionnelle qui est compatible avec les normes internationales à,savoir le manuel des statistiques des finances publiques. Mais cette classification est aussi conforme à la nomenclature GFOFG

**Researcher response:** La classification fonctionnelle peut etre trouve sur page 4 du document n°6, accessible ici:

[http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2016/6_developpement_ti...)

([http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_titre\\_des\\_credits\\_exercice2016.pdf](http://www.budget.gouv.cd/2012/budget2016/6_developpement_titre_des_credits_exercice2016.pdf))

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Synthèse de dépenses page 11-12 [http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2017/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_titre\\_des\\_credits\\_exercice2017.pdf](http://www.budget.gouv.cd/2012/budget2017/6_developpement_titre_des_credits_exercice2017.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** La synthèse des dépenses dans la source de donnée se réfère à la classification administrative et non pas économique

**Government Reviewer**

**Opinion:** Agree

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** La préparation et l'exécution du budget reposent sur une classification économique conforme aux normes internationale et au manuel des statistiques des finances publiques

**Researcher response:** Il n y a pas une présentation des dépenses par classification économique dans les documents du PLF 2016

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2017/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_titre\\_des\\_credits\\_exercice2017.pdf](http://www.budget.gouv.cd/2012/budget2017/6_developpement_titre_des_credits_exercice2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Dans certains ministères prioritaires comme la santé , l'enseignement primaire, l'agriculture et développent rural, il y a des crédits qui sont regroupés par programme. On peut citer l'exemple du programme VIH SIDA ou Vaccination pour la santé.

**Researcher response:** Cette information ne fait pas partie du Projet de Budget de l'Executif.

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Analyse de dépenses dans ce document les dépenses sont présentées seulement pour 2 ans  
[http://www.budget.gouv.cd/2012/budget2017/5\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/5_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/5\\_annexe\\_explicative\\_des\\_depenses.pdf](http://www.budget.gouv.cd/2012/budget2017/5_annexe_explicative_des_depenses.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Le ministère du Budget produit chaque année un Cadre Budgétaire à Moyen Terme qui présente les dépenses par grande nature économique. Sur base de ce cadrage, un cadre des dépenses à moyen terme est élaboré et qui présente les dépenses par secteurs d'activités de l'Etat(grandes fonctions de l'Etat). Cela veut dire que le processus d'élaboration d'un cadre Budgétaire à moyen terme et d'un cadre des dépenses à moyen terme confirme que le processus budgétaire annuel en RDC découle d'une programmation pluriannuelle des dépenses.

**IBP comment:** We agree that this information is contained in other budget documents. This Section, however, analyzes the EBP only, which does not provide this level of detail for multiple years.

**8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Voir Analyse dépenses qui ne présentent pas par programme mais par administration  
[http://www.budget.gouv.cd/2012/budget2017/5\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/5_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/5\\_annexe\\_explicative\\_des\\_depenses.pdf](http://www.budget.gouv.cd/2012/budget2017/5_annexe_explicative_des_depenses.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il y a quand même certains ministères spécifiques qui ont des programmes ou projet qui dépassent le cycle annuel du budget et qui nécessitent une programmation pluriannuelle. C'est notamment le cas des Ministères pro-pauvres comme la santé et l'enseignement primaire et secondaire

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** voir document sur les recettes : Annexe explicative des prévisions des recettes pour l'exercice 2017  
[http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicative\\_analyse\\_des\\_previsions\\_des\\_recettes2017.pdf](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicative_analyse_des_previsions_des_recettes2017.pdf)) PAGE 3 A PAGE 10 , PAGE 18 A PAGE 20, page 27, page 51

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** voir PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 (Document 1) page 116  
[http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** PLF 2016**Comments:** Researcher: Ok merci effectivement la catégorisation des recettes est reprise dans le doc 2 du projet de loi de finances page 239 ou nous avons les recettes internes constituées des recettes douanes et assises, des recettes d'impôt, des recettes de la DGRAD ( non fiscales), etc..**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Pluri-annualité des prévisions de recettes.**Government Reviewer****Opinion:** Agree**Researcher response:** Je suis d'accord, les informations ne sont pas présentées pour une période pluriannuelle. J'ai modifié la réponse de 'a' à 'b'.

**12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** pas des estimations pluriannuelles détaillées**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Les estimations pluriannuelles des sources individuelles des recettes sont présentées au moment lors du processus de cadrage macroéconomique. Les données agrégées sont présentées dans les documents budgétaires.

**13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)



**Sources:** p.2 et 32 du PLF 2016.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Pas d'informations sur les emprunts.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Les informations sont presentees sur page 2 et 32 du PLF 2016.

**14:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les informations liées à la composition de la dette publique sont produites par le Direction Générale de la Dette Publique mais ces informations ne sont pas communiquées au Ministère du Budget pour leur prise en charge dans les documents budgétaires.

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EXPOSÉ GÉNÉRAL DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 (Doc 2) , page 15 et 26

[http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_p...](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_p...)

([http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_plf_2017.pdf))

**Comments:** Researcher: les taux d'intérêts ne sont pas mentionnés dans le document

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EXPOSÉ GÉNÉRAL DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 (Doc 2), page 26

[http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_p...](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_p...)

([http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_plf_2017.pdf))

**Comments:** Researcher: quelques impacts sont donnés et ps tous. les taux d'intérêts ne sont pas repris

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** merci de préciser le weblink

**Government Reviewer**

**Opinion:** Agree

**17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** voir le document sur l'analyse des dépenses du projet de Loi de finances 2017 : "ANNEXE EXPLICATIVE DE DEPENSES POUR L'EXERCICE 2017"

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Ce genre d'analyse n'est pas présenté.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** C'est exact. Il n'y a pas une présentation des dépenses par classification économique dans les documents du PLF 2016. Reponse modifiée a 'd'.

**18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** voir PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, DOC 1 , page 7

[http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)

([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19:** 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** voir 6\_developpement\_titre\_des\_credits\_exercice2016 page 2 -10 [http://www.budget.gouv.cd/2012/budget2016/6\\_developpement\\_titre\\_des\\_credits\\_exercice2016.pdf](http://www.budget.gouv.cd/2012/budget2016/6_developpement_titre_des_credits_exercice2016.pdf)

**Comments:** Researcher: les dépenses du Projet de la Loi de Finances de l'exercice 2016 sont données selon les 3 classifications: par nature économique, par fonction et par administration

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les estimations de dépenses AB-1 ne sont pas présentés selon les trois classification. Le weblink se réfère au PLF 2016, mais il s'agit ici de présenter dans le PLF 2017 les dépenses AB-1 selon les trois classification ou l'une d'entre elles.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Les dépenses pour l'année AB-1 sont présentées du mois par classification administrative dans le PLF 2016.

[http://www.budget.gouv.cd/2012/budget2016/5\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2016/5_annexe_explicati...)

([http://www.budget.gouv.cd/2012/budget2016/5\\_annexe\\_explicative\\_des\\_depenses.pdf](http://www.budget.gouv.cd/2012/budget2016/5_annexe_explicative_des_depenses.pdf))

**IBP comment:** FY2016, not FY2017 analyzed. See comment under EBP-1 in Section 1.

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Comments:** Researcher: le document sur les dépenses du projet de budget 2016 ne donne que la synthèse et aucun détail n'est communiqué sur les programmes 6\_developpement\_titre\_des\_credits\_exercice2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les dépenses des certains ministères sont présentées par programme ou projet

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** voir 5\_annexe\_explicative\_des\_depenses.pdf à la page 2 [http://www.budget.gouv.cd/2012/budget2016/5\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2016/5_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2016/5\\_annexe\\_explicative\\_des\\_depenses.pdf](http://www.budget.gouv.cd/2012/budget2016/5_annexe_explicative_des_depenses.pdf))

**Comments:** Researcher: la vérification en fait pour l'exercice 2016 a permis de voir que dans le document relatif à l'annexe explicative, les estimations de dépenses pour l'année antérieure à 2016 sont actualisées ( synthèse par rubrique) page 2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).  
b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.  
c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.  
d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras seules les estimations a AB-1 sont indiquées, voir EXPOSÉ GÉNÉRAL DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 (Doc 2), page 38 [http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_p...](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_p...)  
([http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.  
b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.  
c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.  
d. (0) No, not expenditures are presented by program for BY-2 and prior years.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** voir 6\_developpement\_des\_credits.pdf, page 1 à 462 [http://www.budget.gouv.cd/2012/budget2015/depot\\_parlement/6\\_...](http://www.budget.gouv.cd/2012/budget2015/depot_parlement/6_...)  
([http://www.budget.gouv.cd/2012/budget2015/depot\\_parlement/6\\_developpement\\_des\\_credits.pdf](http://www.budget.gouv.cd/2012/budget2015/depot_parlement/6_developpement_des_credits.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Les budgets ne sont pas encore présentés par programmes

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** ok c'est sans objection. Les informations par programme ne font pas l'objet des PLF 2016

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aucun document du projet de loi de finances 2017 ne contient toutes les dépenses réelles des années antérieures. Sauf les dépenses de budget 2016 à fin juin.

**Comments:** Researcher: dans ce document, les résultats réels relatifs aux dépenses de l'année 2013 sont présentés

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 (Doc 1) [http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicative\\_analyse\\_des\\_previsions\\_des\\_recettes2017.pdf](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicative_analyse_des_previsions_des_recettes2017.pdf)) les recettes sont présentées en Recettes de Douanes, Impôts, administratives et domaniales

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** DOC 4 - ANNEXE EXPLICATIVE DES PREVISIONS DES RECETTES DE L'EXERCICE 2017, page 19  
[http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicative\\_analyse\\_des\\_previsions\\_des\\_recettes2017.pdf](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicative_analyse_des_previsions_des_recettes2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**27:** 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Voir annexe explicative des prévisions des recettes pour l'exercice 2017 page 3 à 11  
[http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicati...](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicati...)  
([http://www.budget.gouv.cd/2012/budget2017/4\\_annexe\\_explicative\\_analyse\\_des\\_previsions\\_des\\_recettes2017.pdf](http://www.budget.gouv.cd/2012/budget2017/4_annexe_explicative_analyse_des_previsions_des_recettes2017.pdf))

**Comments:** Researcher: Les recettes réelles sont actualisées a fin juin 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28:** 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, pages 49-50 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**29:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, voir tableau 1.2.1. TABLEAU RECAPITULATIF DES RECETTES DES IMPOTS DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 51 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**30:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 48 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 32 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf)) seuls les éléments relatifs aux montants des dépenses sur la dette et des intérêts prévus à rembourser sont donnés

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Aucune information sur la dette publique n'est présentée.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** [http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2016/1\\_expose\\_des\\_motifs\\_plf\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/1_expose_des_motifs_plf_2016.pdf)), pges 37, 39, 40, certains éléments de la dette sont donnés notamment, la nature interne et externe, les paiements des intérêts, les intérêts financiers; la réponse 'c' devrait convenir

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** aucun document ne reprend les montants réels de la dette

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** aucun fond extrabudgétaire n'est cité comme par exemple en ce qui concerne les fonds de l'Institut national de sécurité sociale**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Dans les documents budgétaires il y a quelques informations clés sur certains fonds extra-budgétaires notamment les dépenses et les recettes de quelque entités publiques qui bénéficient de la subvention de l'État et des certains programmes et projets financés par les ressources extérieures.**IBP comment:** The information is not presented in the EBP documents

**34:** 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** ras**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Il faut quand même reconnaître que le budget de l'État est consolidé en partie parce qu'il est repris quelques opérations extra-budgétaires en dépenses et en recettes découlant des organismes de l'État ou du financement extérieur.

**35:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)



**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 37 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf)) les explications narratives ne sont pas données explicitement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**37:** 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** CADRE BUDGETAIRE A MOYEN TERME 2017 – 2019, page 249-250 les prévisions des dépenses, fonds d'intervention économique , en faveur des entreprises publiques comme la Société Nationale de Chemin de fer CONGO AIRWAYS [http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf)  
([http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**38:** 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**41:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

Sources: ras

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**42:** 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: ras

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**43:** 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: ras aucune information sur les retraites des fonctionnaires

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**44:** 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** voir PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 119-120  
[http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras. aucune indication n'est donnée quand aux exonérations accordées notamment pour ce qui concerne les industries extractives

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 27 [http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motif...](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motif...)  
([http://www.budget.gouv.cd/2012/budget2017/1\\_expose\\_des\\_motifs\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/1_expose_des_motifs_plf_2017.pdf)) et voir aussi EXPOSÉ GÉNÉRAL DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017, page 37 [http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_p...](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_p...)  
([http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_plf_2017.pdf)) exemple les fonds de FONER sont affectés à la construction et à la réhabilitation des routes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** CADRE BUDGETAIRE A MOYEN TERME 2017 – 2019 quelques politiques sociales pour lesquelles les prévisions du budget et dont les objectifs sont fixés [http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf) ([http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**48:** 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 a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** voir CADRE BUDGETAIRE A MOYEN TERME 2017 – 2019 cas des actions prioritaires de la police à la page 8, les estimations pluriannuelles sont données [http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf) ([http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49:** 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50:** 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** les données non financières ne sont pas données

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Le budget ne présente pas ce type de données

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This is correct. Response changed from 'e' to 'd'.

**52:** 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** 6\_developpement\_titre\_des\_credits\_exercice2017 à la page 264 ou les dépenses relatives aux groupes pygmées sont données  
[http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2017/6_developpement_ti...)  
([http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_titre\\_des\\_credits\\_exercice2017.pdf](http://www.budget.gouv.cd/2012/budget2017/6_developpement_titre_des_credits_exercice2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree

**53:** 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** le calendrier est dans le circulaire sur l'élaboration du budget 2017, pages 66-71 Circulaire n°003/CAB/ME/MIN.BUDGET/2016 du 18 juin 2016 contenant les instructions relatives à l'élaboration du Budget de l'Etat de l'exercice 2017**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** CADRE BUDGETAIRE A MOYEN TERME 2017 – 2019 page 20-21. mais toutefois le taux d'intérêt n'est pas défini dans le document [http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf) ([http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** CADRE BUDGETAIRE A MOYEN TERME 2016 – 2018 donne les priorités pour certaines politiques et pas toutes

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Les informations clés sont présentées dans les priorités et les politiques de dépenses publiques**Government Reviewer****Opinion:** Agree**Researcher response:** nous avons changé la réponse "a" en "c"

**56:** 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)**Sources:** ras**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)**Sources:** EXPOSÉ GÉNÉRAL DU PROJET DE LOI DE FINANCES DE L'EXERCICE 2017 voir page 37 donne les montants des emprunts, et à la page nous avons les dettes à rembourser et les paiements des intérêts Aucune indication sur le niveau de la dette  
[http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_p...](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_p...)  
([http://www.budget.gouv.cd/2012/budget2017/2\\_expose\\_general\\_plf\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/2_expose_general_plf_2017.pdf))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)



**Sources:** CADRE BUDGETAIRE A MOYEN TERME 2017 – 2019 à la page 25 [http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf)  
([http://www.budget.gouv.cd/2012/budget2017/7\\_cbmt.pdf](http://www.budget.gouv.cd/2012/budget2017/7_cbmt.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** LOI DE FINANCES N°15/021 DU 31 DECEMBRE 2015 POUR L'EXERCICE 2016- DEPENSES Page 54-60 classification fonctionnelle page 61-62 classification économique page 66-69 classification administrative <http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses...>  
([http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses_2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Le Budget approuvé présente des estimations de dépenses selon la classifications économique et administrative des dépenses

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** le budget approuvé présente les dépenses en synthèse selon les 3 classifications . la réponse devrait être "a"

**60:** Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** les niveaux de détails sont donnés pour l'ensemble des ministères et des institutions par exemple pour leur fonctionnements LOI DE FINANCES N°15/021 DU 31 DECEMBRE 2015 POUR L'EXERCICE 2016- DEPENSES, page 88  
<http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses...>  
([http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/promulgue/depenses_2016.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Le Budget approuvé ne présente pas d'estimations de dépenses par programme

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** la réponse va de "b" à "d"

**61:** Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** LOI DE FINANCES N°15/021 DU 31 DECEMBRE 2015 POUR L'EXERCICE 2016- RECETTES , page 2  
<http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes...>  
([http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** LOI DE FINANCES N°15/021 DU 31 DECEMBRE 2015 POUR L'EXERCICE 2016- RECETTES, page 59  
<http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes...>  
([http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/promulgue/recettes_2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** voir LOI DE FINANCES N°15/021 DU 31 DECEMBRE 2015 POUR L'EXERCICE 2016, DEPENSES, page 61 et 84

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** le BA présente seulement les paiements au titre de la dette pour l'année budgétaire

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** la réponse est "b", 2 estimations sont présentées

**64:** 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** budget citoyen 2016 : Chiffres, Politiques publiques, Actions et Mesures en condensé  
[http://www.budget.gouv.cd/2012/budget2016/budget\\_citoyen\\_201...](http://www.budget.gouv.cd/2012/budget2016/budget_citoyen_201...) ([http://www.budget.gouv.cd/2012/budget2016/budget\\_citoyen\\_2016.pdf](http://www.budget.gouv.cd/2012/budget2016/budget_citoyen_2016.pdf)) il n ' y a pas des coordonnées de contact pour le suivi par les citoyens

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** par l'internet

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67:** Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** La version citoyenne du budget est publiée à l'étape de l'approbation

**IBP comment:** This is correct. See CB-1 to CB-6 in Section 1. Response changed from 'd' to 'c'.

**68:** Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** ESB DU 30 NOVEMBRE 2016 selon les 3 classifications : 1. ADMINISTRATIVE esb\_global\_par\_administration\_chapitre [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/glob...](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/glob...) ([http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_administration\\_chapitre.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_administration_chapitre.pdf)) 2. FONCTIONNELLE esb\_global\_par\_fonction\_sous\_fonction [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/glob...](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/glob...) ([http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_fonction\\_sous\\_fonction.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_fonction_sous_fonction.pdf)) 3. PAR NATURE ECONOMIQUE esb\_global\_par\_nature\_sous\_nature [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/glob...](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/glob...) ([http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_nature\\_sous\\_nature.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_nature_sous_nature.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**69:** Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Dans la classification administrative, le niveau des détails arrive même aux niveaux des cellules administratives voir esb\_global\_par\_administration\_chapitre, page 1 [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_administration\\_chapitre.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_administration_chapitre.pdf)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Les ESB ne présentent pas les dépenses réelles par programme

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** 2 estimations sont présentées. réponse serait "d"

**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** voir esb\_global\_par\_administration\_chapitre, page 1 [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_administration\\_chapitre.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_administration_chapitre.pdf)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les comparaisons ne sont pas effectuées

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** pas de comparaison effectuée. réponse 'b'.

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les recettes sont publiées par le Ministère de Finances sous forme de communiqué officiel "Communiqué-officiel-N°006-du-09-novembre-2016" 4 <http://minfinrdc.com/minfin/wp-content/uploads/2016/11/Commu...> (<http://minfinrdc.com/minfin/wp-content/uploads/2016/11/Communiqué-officiel-N°006-du-09-novembre-2016.pdf>) quelques recettes sont produites pour le mois de juillet 2016

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Les ESB ne présentent pas de sources individuelles de recettes réelles

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** pas des rapports réels sur les recettes réelles. réponse est "d" | pas des rapports réels sur les recettes réelles. réponse est "d"

**73:** 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** non il n' y a pas de comparaison

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** ESB DE DÉPENSES PAR NATURE ET SOUS NATURE: EXECUTION AU 30/11/2016 (Situation provisoire) page 1 [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/glob...](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/glob...) ([http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_nature\\_sous\\_nature.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_nature_sous_nature.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Seulement une des trois estimations liées aux emprunts ou à la dette publiques est présentée

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** réponse est "b" | réponse serait "b" car nous avons les nouveaux emprunts et les intérêts payés

**75:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/glob...](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/glob...)

([http://www.budget.gouv.cd/2012/esb2016/esb\\_novembre2016/global/esb\\_global\\_par\\_nature\\_sous\\_nature.pdf](http://www.budget.gouv.cd/2012/esb2016/esb_novembre2016/global/esb_global_par_nature_sous_nature.pdf)) la taux d'intérêt et le profil de la maturité de la dette ne sont pas donnés dans les rapports mensuels

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Aucune information sur la composition totale de l'encours de la dette n'est présentée

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** réponse est 'd' | aucune information n'est donnée. réponse est 'd'

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** pas publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Revue de milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**78:** 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il faut quand même noter qu'en République Démocratique du Congo, la production du rapport en milieu d'année n'est pas d'actualité

**79:** Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**80:** Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**



**Opinion:** Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Revue du milieu d'année non publiée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Dans le projet de loi portant reddition des comptes il est repris des différences entre les niveaux approuvés et les résultats de l'exécution du budget sur certaines dépenses

**IBP comment:** As defined in Section 1 (YER-1 to YER-8), the Year-End Report is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Le rapport d'année qui est produit même s'il n'est pas publié, présente des estimations des dépenses selon au moins deux classifications de dépenses. C'est une exigence de la loi relative aux finances publiques qui exige que la loi portant reddition des comptes soit présentée dans la même forme que la loi des finances. C'est l'article 28

**IBP comment:** As defined in Section 1 (YER-1 to YER-8), the Year-End Report is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** les différences sont présentées mais pas toutes

**IBP comment:** As defined in Section 1 (YER-1 to YER-8), the Year-End Report is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies.

**88:** Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le projet de loi portant reddition des comptes qui est produit et disponible à la direction de reddition générale des comptes présente des estimations de recettes par catégorie même s'il n'est pas publié

**IBP comment:** As defined in Section 1 (YER-1 to YER-8), the Year-End Report is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'b' applies.

**89:** Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ce rapport est quand même produit et disponible au Ministère des Finances en support papier et présente au moins deux tiers de l'ensemble des revenus

**90:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Non publié

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.**Sources:** Non publié**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.**Sources:** Non publié**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** d.**Sources:** Aucun audit réalisé et rendu public par contre la cour a réalisé un audit de conformité sur l'exécution du budget 2012 mais ce rapport est déposé au Parlement <http://www.radiookapi.net/actualite/2013/10/31/rdc-la-cour-d...> (<http://www.radiookapi.net/actualite/2013/10/31/rdc-la-cour-de-comptes-revele-l'exécution-des-projets-imprevus-dans-le-budget-2012/>)**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** La Cour des Comptes a fait des audits de conformité et financier pour l'exercice 2014 mais ça n'a pas été publié

**IBP comment:** Since they were not published, answer 'd' applies: "...or has not made them available to the public."

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** pas d'audit réalisé et publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** La Cour des comptes a produit son rapport de l'exercice 2014 mais seulement deux tiers des dépenses ont été couvertes

**IBP comment:** Since reports were not published, answer 'd' applies.

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** pas d'audit réalisé et publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Même si le rapport 2014 n'a pas été publié la mission d'audit de la Cour des comptes a couvert au moins deux tiers des dépenses extra-budgetaires parce que les entités publiques qui assurent certaines opérations extra-budgetaires ont été aussi audités.

**IBP comment:** Since reports were not published, answer 'd' applies.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** pas d'audit réalisé et publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les rapports d'audit de la Cour des Comptes comportent toujours un résumé cadre

**IBP comment:** Since reports were not published, answer 'b' applies.

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** pas d'audit réalisé et publié

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** No report is available, answer 'd' applies.

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** pas d'audit réalisé et publié

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** No report is available, answer 'd' applies.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?



- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

#### 104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI, or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

#### 105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

#### 106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** c'est lors de la session budgétaire que les discussions sont faites. l'article 13 de la LOFIP stipule que le cadre budgétaire à moyen terme est déposé au Parlement pour débats lors de la session budgétaire avant le vote du budget. Loi n° 11/011 du 13 juillet 2011 relative aux finances publiques, page 16

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** IL faut quand même signaler que les députés membres de la commission économie- finances du parlement sont invités au séminaire d'orientation budgétaire organisé par le Ministère du Budget

**108:** How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Le projet du Budget 2017 est déposé au Parlement le 24 octobre 2016 par le premier Ministre dans le communiqué du Parlement du 24 octobre 2016 , <http://www.assemblee-nationale.cd/v2/?p=6271> (<http://www.assemblee-nationale.cd/v2/?p=6271>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** Suivant la Loi n° 11/011 du 13 juillet 2011 relative aux finances publiques en son article 83, les deux chambres du Parlement dispose de 60 jours pour voter le budget. LOFIP, article 83, pages 37-38 le projet de loi de Finances de l'exercice 2016 a été voté le 23 novembre 2016 à l'assemblée nationale

**Comments:** Researcher: en pratique le projet de budget est examiné avant le début de l'année budgétaire qui commence en RDC le 1er janvier sauf en cas des problèmes politiques comme cette année le projet de budget n' a pas été examiné et nous pensons qu'il sera modifié par le nouveau gouvernement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La Loi n°11/011 du 13 juillet 2011 en son article 86, autorise le parlement à effectuer des amendements sur le projet de budget si il apporte des propositions compensatoires afin de respecter le principe de l'équilibre du budget Loi n°11/011 du 13 juillet 2011, page 39 <http://budget.gouv.cd/2012/documents/lofip2011.pdf> (<http://budget.gouv.cd/2012/documents/lofip2011.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les amendements parlementaires sont encadrés par la loi n11/011 du 13 juillet 2011 à son article 86

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Le parlement a utilisé son autorité pour voter la loi de finances 2016 avec une augmentation du Budget de 0,91 % <http://fr.igihe.com/economie-2/rdc-l-assemblee-nationale-ado...> (<http://fr.igihe.com/economie-2/rdc-l-assemblee-nationale-adopte-le-budget-2016.html>) la nature de cet amendement est relative à l'évaluation importante de la baisse du cours des matières premières. ce sont environ 80 millions de dollars américains qui ont été ajoutés au projet initial et cette somme additionnée au budget initial provient de l'argent obtenu après la réduction de l'impact négatif de la baisse des cours des matières premières.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** la commission économique et financière de l'Assemblée nationale a 2 semaines au moins, moins d'un mois pour examiner la proposition du budget.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** La commission des finances du parlement présente en plénière de l'assemblée son rapport sur le déroulement des travaux budgétaires en commission. C'est l'approbation de ce rapport par la plénière qui ouvre la voie à l'adoption du budget par la plénière du parlement.

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** La commission Economique et Financière a "deux" sous commissions; la sous commission des recettes et la sous commission de dépenses. Chaque ministère sectoriel passe dans les sous commissions pour défendre ses propositions avant rapport final à présenter à la plénière pour vote. Ce ne sont pas des sous commissions sectorielles

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** La commission Économie et finances du parlement fait consulte les autres commissions sectorielles pour recueillir leurs avis et commentaires sur le Budget avant de présenter son rapport à la plénière.

**Researcher response:** la réponse serait "c". les commissions examines le projet de budget, mais ne publient pas le rapport. | la réponse serait "c". les commissions examines le projet de budget, mais ne publient pas le rapport.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** L'Assemblée Nationale a deux sessions chaque année du 15 mars au 15 juin et du 15 septembre au 15 décembre. dans chaque session, un des points à l'ordre du jour est le contrôle budgétaire. Selon l'article 193 du règlement d'ordre intérieur de l'Assemblée, la commission économique et financière doit effectuer des contrôles trimestriels de l'exécution du budget et soumet son rapport à la plénière de l'Assemblée

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** L'article 49 de la loi n°11/011 du 13 juillet 2011, page 28 <http://budget.gouv.cd/2012/documents/lofip2011.pdf>  
(<http://budget.gouv.cd/2012/documents/lofip2011.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

Sources: RAS

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** L'assemblée nationale en RDC a voté le 31 mai 2016 suite à la dégradation des indicateurs macro économiques en vue de tenir en compte la baisse des recettes fiscales. <http://www.assemblee-nationale.cd/v2/?p=6085> (<http://www.assemblee-nationale.cd/v2/?p=6085>) LOI N° 11/011 DU 13 JUILLET 2011 RELATIVE AUX FINANCES PUBLIQUES stipule en son article 26 ceci : "Sous réserve des exceptions prévues aux articles 48, 49, 53, 64, 70, 94 et 108, seule la loi de finances rectificative peut, en cours d'année, modifier certaines dispositions de la loi de finances de l'année "

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** la cour des compte ne produit pas des rapports d'Audit

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Selon la constitution, en son article 178, il faut l'avis de l'Assemblée législative pour que le Président de la République change le Président de la cour des comptes Constitution modifiée par la Loi n° 11/002 du 20 janvier 2011 portant révision de certains articles de la Constitution de la République Démocratique du Congo du 18 février 2006, page 57, La cour des comptes relève de l'Assemblée Nationale selon l'article 226 du règlement d'ordre intérieur de cette dernière. les propositions des nomination, de relèvement ou de révocation sont soumises à la plénière de l'Assemblée nationale qui a compétence pour émettre des avis. <http://budget.gouv.cd/2012/documents/lofip2011.pdf> (<http://budget.gouv.cd/2012/documents/lofip2011.pdf>) [http://www.journalofficiel.cd/jordc/adm/uploads\\_jo/14fbf5f41...](http://www.journalofficiel.cd/jordc/adm/uploads_jo/14fbf5f41...) ([http://www.journalofficiel.cd/jordc/adm/uploads\\_jo/14fbf5f413899203486d5b618982ad12.pdf#nameddest=1](http://www.journalofficiel.cd/jordc/adm/uploads_jo/14fbf5f413899203486d5b618982ad12.pdf#nameddest=1))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** Constitution modifiée par la Loi n° 11/002 du 20 janvier 2011 portant révision de certains articles de la Constitution de la République Démocratique du Congo du 18 février 2006, page 57,

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Le budget de la cour des comptes est déterminé par son Président suivant l'ordonnance -Loi 87-005 fixant la composition, l'organisation et le fonctionnement de la Cour des comptes, en son article 8 je cite " Art. 8. —La Cour des comptes dispose d'un budget dont les prévisions sont préparées par son président" <http://www.leganet.cd/Legislation/Droit%20Public/compta/OL.0...> (<http://www.leganet.cd/Legislation/Droit%20Public/compta/OL.06.02.1987.htm>), Mais lorsque on examine le projet de budget, le budget de la cour des comptes est déterminé par l'exécutif comme le montre le document 6 du projet de budget 6\_developpement\_titre\_des\_credits\_exercice2017, page 38 [http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_ti...](http://www.budget.gouv.cd/2012/budget2017/6_developpement_ti...) ([http://www.budget.gouv.cd/2012/budget2017/6\\_developpement\\_titre\\_des\\_credits\\_exercice2017.pdf](http://www.budget.gouv.cd/2012/budget2017/6_developpement_titre_des_credits_exercice2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Constitution modifiée par la Loi n° 11/002 du 20 janvier 2011 portant révision de certains articles de la Constitution de la République Démocratique du Congo du 18 février 2006, article 180, page 57, La Cour contrôle dans les conditions fixées par la loi relative aux finances publiques n°11/011 du 13 Juillet 2011 en ses articles 123, 124, 125 et 126, page 48 La cour des comptes relève de l'Assemblée Nationale selon l'article 204 de son règlement d'ordre intérieur mais son rapport de contrôle est transmis au Parlement et normalement publié tel quel au journal officiel.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La Cour des Comptes n'a jamais produit des rapports d'audit sur les finances publiques en RDC

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Selon le fonctionnement de l'Assemblée, la cour des comptes est invitée à déposer ses rapports à la plénière lors notamment des examens du projet de loi sur la reddition des comptes ou lorsque l'Assemblée a demandé à la cour d'exercer des contrôles bien précis.( article 127 du règlement d'ordre intérieur de l'Assemblée Nationale)



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Dans le cadre de la vision de la réforme des finances publiques, en vue de consolider la démocratie par le budget, une des stratégies retenue était d'impliquer le parlement, la société civile dans les débats d'orientation lors de la formulation du budget de l'Etat central cette stratégie a été adopté dans l'atelier organisé par le ministère du budget du 05 juin 2013. Ainsi la Société civile participe aux débats d'orientations autour du programme budgétaire d'action du gouvernement En 2016, la société civile a participé au séminaire d'orientation organisé par l'exécutif [http://www.budget.gouv.cd/2012/budget2017/sob2016/9\\_sob\\_2017...](http://www.budget.gouv.cd/2012/budget2017/sob2016/9_sob_2017...)

([http://www.budget.gouv.cd/2012/budget2017/sob2016/9\\_sob\\_2017\\_rapport\\_final\\_travaux.pdf](http://www.budget.gouv.cd/2012/budget2017/sob2016/9_sob_2017_rapport_final_travaux.pdf))

**Comments:** Researcher: le gouvernement organise le séminaire d'orientation invitant quelques membres de la Société civile . au cours du séminaire on discute sur les éléments de la programmation des actions budgétaires dont la mouture sera présentée au parlement. Le problème est que la société civile a reçu les documents de travail que séance tenante. Les OSC des provinces ne sont pas invitées toutes durant cet exercice aussi. Comment sa participation pouvait elle être efficace?

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** Depuis 2014 la société civile dans sa diversité participe au séminaire d'orientation budgétaire et aux conférences budgétaires. Le Gouvernement adresse l'invitation au Team Leader de la société civile et autres responsables des organisations qui traitent sur les questions de la gouvernance économique. La représentativité est donc gérée au niveau de ces responsables qui assurent la diffusion de l'invitation et sélectionnent les personnes ayant les capacités pour faire un débat budgétaire ou des analyses des documents budgétaires. En ce qui concerne les budgets des provinces, il faut préciser que la RDC est un pays décentralisé qui donne aux provinces une autonomie de gestion. Les Provinces ont leur assemblée délibérante qui votent leurs budgets et une société civile organisée en provinces qui est aussi associée aux débats budgétaires en provinces au moment des conférences budgétaires.

**Researcher response:** . | .

**IBP comment:** The response is "c" because the participation is based on invitation and not open to all. As mentioned in the OBS guidelines, answer "c" applies if the executive exercises discretion in who is allowed to participate.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Non, car la société civile a demandé que même les provinces soient représentées dans ces forums démocratiques et réclame plus d'informations et la participation de tous

**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** Le rapport sur le séminaire d'orientation donne des indications à ce sujet

[http://www.budget.gouv.cd/2012/budget2017/sob2016/9\\_sob\\_2017...](http://www.budget.gouv.cd/2012/budget2017/sob2016/9_sob_2017...)

([http://www.budget.gouv.cd/2012/budget2017/sob2016/9\\_sob\\_2017\\_rapport\\_final\\_travaux.pdf](http://www.budget.gouv.cd/2012/budget2017/sob2016/9_sob_2017_rapport_final_travaux.pdf))

**Comments:** Researcher: lors du dernier séminaire d'orientation du 26 au 28 juillet 2016, la société civile a été invitée seulement à donner ses avis, en se basant du rapport d'évaluation des politiques publiques à fin 2016 leur remis sur place, sur les plafonds des enveloppes projetés pour les priorités du Gouvernement dans certains secteurs sociaux notamment la santé, l'éducation, l'agriculture etc.. Les experts devraient sur base de ses éléments d'ailleurs voir si ces plafonds sont suffisant ou pas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Pendant l'étape de formulation du budget l'Exécutif s'engage sur au moins trois thèmes majeurs à savoir: les dépenses sociales, les projets d'investissements publics et les services publics de base

**Researcher response:** . | .

**IBP comment:** Answer "c" was selected based on key topic 3 "social spending policies". The report showed no evidence of discussion of any other of the above-mentioned key topics.

**128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les travaux sur le séminaire d'orientation budgétaire sont ouverts à tout le monde. Les invitations sont lancées à toutes les parties prenantes notamment la société civile qui à son tour s'organise en interne pour la représentativité aux travaux étant donné qu'elle est plurielle.

**Researcher response:** réponse serait 'd' car l'exécutif n' a pas mise en place des mécanismes formels de participation citoyenne

**IBP comment:** The Budget Orientation seminar that the reviewer is referring to is applicable to the formulation stage of the annual budget. This question is referring to public participation in monitoring budget implementation. No evidence was found to support this.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

a. (100) The executive’s engagement with citizens covers all six topics

b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** Le calendrier budgétaire est publié dans le circulaire qui contient les modalités pratiques qui guident l'élaboration de la loi des finances, page 68 la société civile est invité à participer au débats d'orientation sur les stratégies sectorielles et aussi dans les conférences budgétaires Circulaire n°003/CAB/ME/MIN.BUDGET/2016 du 18 juin 2016 contenant les instructions relatives à l'élaboration du Budget de l'Etat de l'exercice 2017 contenant le calendrier [http://www.budget.gouv.cd/2012/budget2017/circulaire\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/circulaire_2017.pdf)... ([http://www.budget.gouv.cd/2012/budget2017/circulaire\\_2017.pdf](http://www.budget.gouv.cd/2012/budget2017/circulaire_2017.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** aucun débat public n'est engrangé au sein des ministères sectoriels jusqu'à présent

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il faut quand même signaler que depuis 2014 les conférences budgétaires sont ouvertes aux membres de la société civile.

### 136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** No evidence was found for a public hearing help by the legislature or relevant legislative committees regarding the budget of FY 2016. Response changed from 'c' to 'd'.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** le Réseau Gouvernance Economique et Démocratie ont participé aux plénières des commissions économiques et financières lors des séances d'examen du projet des lois de finances 2015 et 2016 avec quelques Organisations de la Société civile qui avaient participé à l'analyse des dits projets des lois de finance. Le mécanisme mit en place est que la société civile participer aux débats sans voie mais apporter leurs contributions par des questions écrites adressées aux présidents des sous-commissions ECOFIN recettes et dépenses. Les preuves peuvent être fournis par le Directeur Exécutif de REGED Mr Abraham Samba wa SHAKO, ropicn@yahoo.fr (mailto:ropicn@yahoo.fr) qui a conduit les organisations à ce jeu démocratique ou nous pourrions vous envoyer un fichier du rapport d analyse du projet de budget déposé à l'Assemblée nationale et au Senat. Le rapport a fait des recommandations sur thèmes suivants; santé, Education, agriculture, développement rural, Police, Mines et Hydrocarbures. Ce sont ses points qui ont servi d'échanges avec les députés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** An mentioned in Question 136, no evidence was found for a public hearing help by the legislature or relevant legislative committees regarding the budget of FY 2016. Following this, the response to this question is 'd'.

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Non l'Assemblée ne fait pas un rapport indiquant les contributions de la Société civile, ni comme elles ont été utilisées pour améliorer le projet de la loi de finances

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** pas de rapport d'audit produit ni publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** pas de rapport d'audit produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** ras

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** pas de rapport d'audit produit

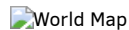
**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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