

Democratic Republic of Congo

Overview



Transparency:

42 /100

(Open Budget Index score)



Public Participation:

35 /100



Budget Oversight:

44 /100

About the survey

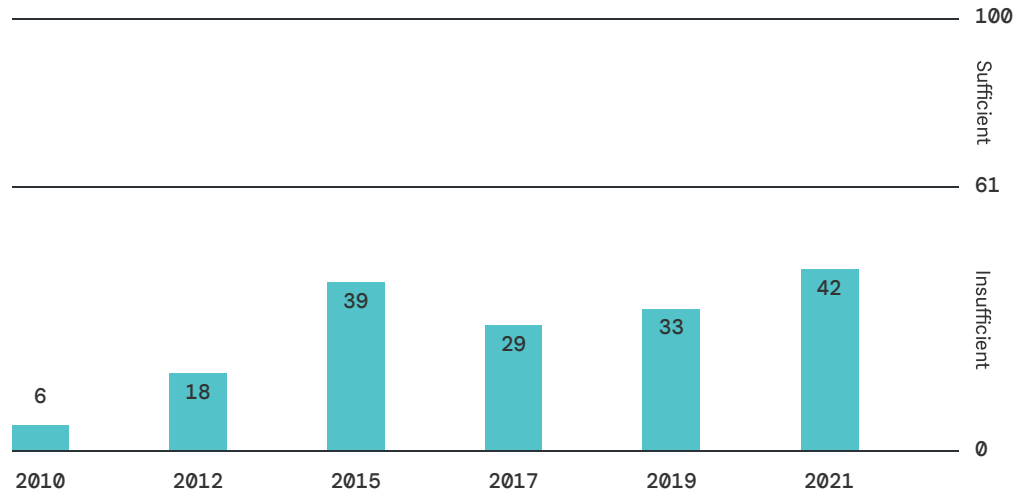
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Democratic Republic of Congo changed over time?



Public availability of budget documents in Democratic Republic of Congo

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	⊘	⊘	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	●	⊘	●	⊘	●
Year-End Report	⊘	⊘	●	●	●	●
Audit Report	●	⊘	⊘	⊘	●	●

How comprehensive is the content of the key budget documents that Democratic Republic of Congo makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	84
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	53
Enacted Budget	The budget that has been approved by the legislature.	2020	67
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2020	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	41
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	33
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	Internal Use
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	Internal Use

Democratic Republic of Congo's transparency score of **42** in the OBS 2021 is moderately higher than its score in 2019.

What changed in OBS 2021?

Democratic Republic of Congo has increased the availability of budget information by:

- Publishing the Mid-Year Review online.
- Publishing the Pre-Budget Statement and Citizens Budget online in a timely manner.
- Increasing the information provided in the Enacted Budget.

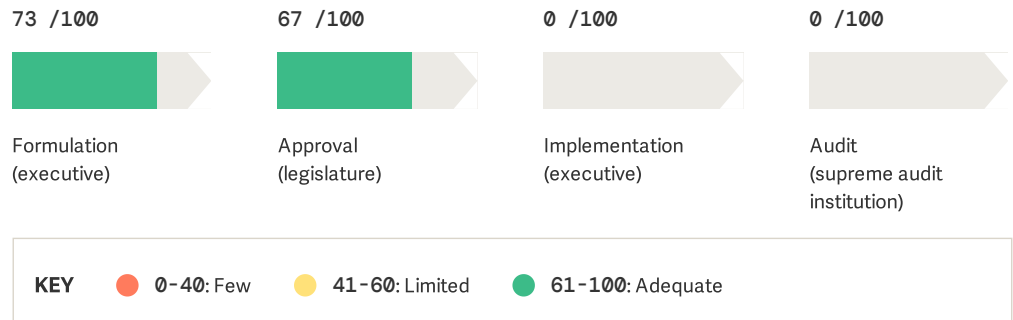
Recommendations

Democratic Republic of Congo should prioritize the following actions to improve budget transparency:

- Publish the Year-End Report (Loi portant Reddition des Comptes) on time (no earlier than October 30 or no later than October 31) and online .
- Publish the audit report (Annual report of the Court of Auditors) in due time (at the earliest on December 31 of FY+1 or at the latest on June 30 of FY+2) online.

- Publish the Executive's budget proposal (Projet de loi de finances) and the Enacted budget (Loi de Finances) online, including, among other things, the following additional information:
 - On macroeconomic data: the level of nominal GDP; the inflation rate; real GDP growth; and the interest rate (short and long term), the employment and unemployment rate; the GDP deflator; the price of oil and other commodities; the current account; the exchange rate and the composition of GDP growth;
 - On the public debt: the interest rates that apply to the maturity profile of the debt; the internal or external nature of the debt; the composition of public debt at the end of the fiscal year. In addition: the nature of the interest rates (fixed or variable); the enforceability of the debt; the currency of the debt; the profile of creditors (bilateral institutions, multilateral institutions, commercial banks, central banks, etc.); the analysis of the risk associated with the debt and, if applicable, what the debt finances;
 - Alternative presentations of expenditure to illustrate the financial impact of policies on different groups of citizens (eg by gender, age, income or region);
 - Quasi-fiscal activities;
 - Financial and non-financial assets held by the government and expenditure arrears.
- Improve the comprehensiveness of the In-Year Reports (Etats de Suivi Budgétaire) by including actual expenditures by program, actual revenues by category (e.g., tax vs. non-tax) and individual source, and information related to the composition of the total actual debt outstanding.
- Improve the comprehensiveness of the Mid-Year Review (Rapport Semestriel d'Exécution Budgétaire) by including: updated expenditure estimates by administrative and functional classifications as well as by individual program, and updated revenue estimates by individual revenue source
- Publish all key budget documents with digital data in a machine-readable format.

Extent of opportunities for public participation in the budget process



Recommendations

Democratic Republic of Congo's Ministry of Finance has established public consultations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Establishment and publication of feedback on how the Ministry uses citizens' contributions following their consultations during the preparation (Budget Orientation Seminar and Budget Conferences) of the budget.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Democratic Republic of Congo's Parliament (the National Assembly and the Senate) has (through their Economic and Financial Commissions) established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.
- The establishment and publication of feedback on how it uses citizens' contributions following their consultations during the approval (review) of the budget.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Democratic Republic of Congo's Court of Accounts should prioritize the following actions to improve public participation in the budget oversight process:

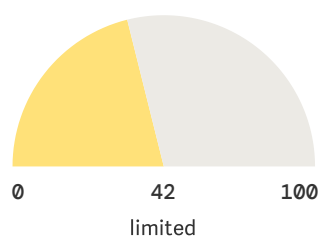
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

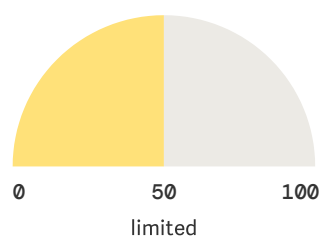
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Democratic Republic of Congo, together, provide limited oversight during the budget process, with a composite oversight score of **44** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Democratic Republic of Congo's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight of the budget, the following actions should be prioritized:

- Parliament should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analyses online.

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure Parliament is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen the independence of, and improve audit oversight by, the Supreme Audit Institution (the Court of Accounts) of the DRC, the following actions are recommended:

- Ensure the Court of Accounts has adequate funding, including through timely execution of its budget, to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Democratic Republic of Congo does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Bishop Abraham DJAMBA SAMBA wa SHAKO; Ir. Jean Jacques MPINDU KABWA ka NTANDA
Réseau Gouvernance Economique et Démocratie (REGED)
92, av Baraka, 3e niveau, Commune de Kinshasa, Ville de Kinshasa - RDC
jjmpindu@gmail.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Democratic Republic of Congo by a representative of the Ministry of Finance.