



Department for International  
Development (DFID)

Independent Review of PFM  
Reform in the Democratic Republic  
of the Congo

Final Report  
Mokoro Limited  
June 2018

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## **Acronyms and Abbreviations**

CII	Cellule Informatique Interministerielle
COREF	Comité d’Orientation de la Réforme des Finances Publiques (Steering Committee for Public Finance Reform)
CPC	Cadre Permanent de Concertation
CSO	Civil Society Organisation
DAF	Direction Administrative et Financière
DCB	Direction de Contrôle Budgétaire
DFID	UK Department for International Development
DGDA	Direction Générale des Douanes et Assises (Customs Directorate)
DGRAD	Direction Générale de Recettes et Administratives, Judiciaires Dominiales et de Participation (Administrative and State Revenue and Equity Department)
DGTCP	Direction Générale du Trésor et de la Comptabilité Publique (Treasury and Public Accounting Directorate)
DPSB	Direction de la Préparation et du Suivi du Budget (Budget Monitoring and Preparation Directorate)
DRC	Democratic Republic of the Congo
ECOFIN	Parliamentary Economic and Finance Committee
EU	European Union
GIB	Donor coordination group (Groupe Inter Bailleurs, Finances Publiques)
GoDRC	Government of the Democratic Republic of Congo
IGF	Inspectorate General of Finances
IT	Information technology
LOFIP	Loi Relative aux Finances Publiques (PFM Act, 2011)
MFP	Ministère de la Fonction Publique (Ministry of Public Administration)
MoB	Ministry of Budget
MoF	Ministry of Finance
PAMFIP	Projet d'appui à la modernisation des Finances Publiques
PFM	Public Financial Management
PFMA	Public Financial Management and Accountability Programme
PTF	Partenaires Techniques et Financiers (Technical & Financial Partners)
SAI	Supreme Audit Institution

## **Acknowledgements**

The authors would like to thank Clara Barnett, Governance Adviser of DFID-DRC, who commissioned the Review on behalf of the Groupe Inter-Bailleurs Finances Publiques, as well as Godefroid Misenga Milabyo, Coordonateur, Comité d’Orientation de la Réforme des Finances Publiques (le COREF) and his staff, both of whom ably facilitated our discussions in Kinshasa in late May 2018.

Our grateful thanks also go to the DRC government officials, donor agency staff, parliamentarians and civil society representatives who gave generously of their time and provided thoughtful commentary to the Review team.

Finally, the authors would like to extend their gratitude to Catherine Dom for her advice and quality assurance in relation to the findings of the report.

## 1. Introduction

1. This report provides a review – one year on – of the findings contained in the Baseline Report of the Independent Review of Public Financial Management (PFM) reform in the Democratic Republic of the Congo (DRC), finalised in April 2017<sup>1</sup>. The primary purpose of the Review is to provide an independent assessment of progress on PFM reform in the DRC, as well as to provide a technical and political economy perspective on PFM activities carried out by the government and its external partners in the DRC.

2. The 2017 Baseline Report reviewed the progress of reforms since the enactment of the PFM Act (la LOFIP) enacted in 2011 and, in particular, reviewed the PFM reform actions undertaken since the inception of the Public Financial Management and Accountability (PFMA) Programme in late 2013. The Report examined in depth the progress made with key elements of PFM reform, including progress relating to budget execution at a national level, the reform of internal and external PFM controls, as well as the state of play related to coordination between the Government of the DRC (GoDRC) and its' external development partners.

3. The Terms of Reference provided in Annex 2 provides the background and context of the 2018 review, and gives details of the review's objectives, scope of work and tasks carried out.

### Limitations of the study

4. The main limitation of the review is that it was undertaken over a relatively brief period of one week in late May 2018. This limitation of time meant that the team was restricted to mainly single conversations with key interlocutors in Kinshasa, DRC, with limited ability to validate statements made in interviews.

### Structure of the report

5. Following this introduction, the report is structured as follows:

- Section 2 sets out the Review's strategic findings and recommendations;
- Section 3 updates the analysis in the Baseline Report regarding key areas of PFM reform;
- Section **Error! Reference source not found.** provides some supplementary observations relating to PFM;
- Annex 1 lists the interlocutors with whom the authors spoke in compiling the Report;
- Annex 2 provides the 2018 Mission's terms of Reference.

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<sup>1</sup> Independent Review of PFM Reform in the DRC, Baseline Report, Mark Minford, Mokoro Ltd, 30 April 2017

## 2. The Review’s strategic findings and recommendations

### 2.1 Observations related to the findings of the Baseline Report

6. This Review examines the conclusions and recommendations contained in the April 2017 Baseline PFM progress Report, and reviews progress in relation to the original recommendations. ***This review confirms that the findings in relation to the progress of PFM reforms highlighted in the original independent Baseline Report are very largely unchanged***, namely:

- The still slow and incomplete passage of the administrative and legal reforms envisaged in the PFM Act;
- The ongoing and very substantial recourse made to “exceptional” spending procedures (‘mise a disposition des fonds’), outside of normal spending authorisation channels (‘la chaine de la depense’);
- A low level of tax collection compared to potential tax capacity i.e. the limited and variable enforcement of taxes, and apparent diversion of funds from state revenue accounts;
- A reticence on the part of the central government to fully empower provincial administrations to manage their financial and human resources, and an apparent desire to retain administrative and financial control over provincial spending;
- The insufficient depth and frequency of government-donor dialogue on PFM reform.

7. Positive progress has, nevertheless, been made in the area of external PFM control and oversight. First, the Organic Law on the organisation and functioning of the Court of Auditors has made good progress in the Legislature, with passage of the Law expected shortly. Second, both the COREF and Civil Society Organisations (CSOs) reported positively on the practice of participatory budgeting at local level, and progress in developing the capacity of CSOs to analyse state budgets.

8. The review advises three main **strategic, longer-term, directions for PFM reform**:

- First, given the current difficult political context for PFM reform in the DRC, there is a need to capitalise on existing reform efforts, especially where there is a consensus for action on PFM and/or where approved PFM reform plans exist. These reforms include:
  - the reform of public accounting, including the establishment of the National Network of Public Accountants;
  - the creation of the General Directorate of Treasury and Public Accounting (DGTCP);
  - the devolution of budget authorisation to line agencies (‘deconcentration de l’ordonnancement’) including through the establishment and operationalization of the Administrative and Financial Directorates (DAFs);
  - the signing of the draft of the Decree on Budget Governance prepared by COREF, with the assistance of IMF staff (AFRITAC Center); and
  - the provision of further PFM support to provincial administrations.

As part of this support to existing plans, efforts should be made to ensure that investments already made under the existing PFM reform plan should be completed, and take

precedence over the development of a new Plan<sup>2</sup>. Review interlocutors gave examples of some large existing investments that are incomplete, and where there appears to be a real risk of financial waste, given the large amounts already committed, if funding is not found / released to complete these projects:

- Computer hardware financed by the World Bank’s now closed PRCG project is currently unused, and is simply stored, in the warehouses of the CII Directorate;
- Computer hardware intended for the national network of public accountants financed by the European Union, through the now-closed PAMFIP project, is also not operational, due to lack of funding for the roll out of the SAP software package .
- Secondly, as per the original recommendation, further support should be provided to enhance the positive momentum generated by civil society organizations (CSOs), such as ODEP, REGED, and BUFORDI, in promoting participatory budgeting and analyzing the preparation and the execution of state budgets.
- Thirdly, and again as recommended in the baseline report, attention should be given to improving donor-government relations to ensure that the reform is well-coordinated, firmly founded and supported. While the group of donors interested in PFM reform – the Groupe Inter-Bailleurs (GIB) – has met regularly since mid-2017, at least quarterly, there is still no forum in which donors can collectively communicate the results of the GIB deliberations to the government. The permanent framework of consultation (CPC) which enabled direct and regular exchanges (planned to be held quarterly) between GoDRC representatives and those of the donors of funds has not met since the baseline report (up to end-May 2018).

## 2.2 Recommendations related to donor PFM programming

9. Based on the strategic ‘directions’ recommended above, we make the following recommendations for development partner programming over the next 6-12 months (i.e. before and shortly after the planned DRC Presidential election):

- Undertake the required actions to ensure that equipment purchased through previous donor projects, with the aim of supporting the implementation of the PFM reform plan, is operationalised;
- Lobby the Prime Minister to sign the Budget Governance Decree. At a central ministerial level, the focus should be on improving budget execution procedures, specifically through securing the effective operation of the DAFs, enabling the effective de-concentration of spending authorization;
- Provide enhanced support to strengthen the ability of citizens to hold the government accountable on how public funds are spent. To broaden the efforts by CSOs, this support should also extend to religious denominations and the media;
- Provide targeted PFM support at a provincial level, for example by providing capacity building to relevant decentralised agencies (see Section 4 for details of issues), and supporting the operation of provincial Courts of Auditors (Cours des Comptes provinciales).

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<sup>2</sup> We understand that work has been started on a new “Strategic PFM Reform Plan”, based on a report of a consultant recruited by the World Bank, on the basis that the existing Reform Plan needs to be brought up to date and include elements such as decentralisation and civil society actions.

10. The following recommendations are made for programming over for the period 2019-2021 (after the planned Presidential election):

- support the establishment of a national network of public accountants. The draft Decree establishing this network, prepared by COREF, is now with the Prime Minister's Office. This network will, in particular, assist in solving the problems related to retrocessions of national revenues and revenues of common interest to the provinces and ETDs;
- lobby for the enactment following amendments (see Section 4.1 below) of the Decree<sup>3</sup> establishing the General Directorate of the Treasury and Public Accounting (DGTCP) to which the National Network of Public Accountants will be anchored;
- support the operationalization of the National Equalization Fund;
- assist the provinces to put in place sound PFM systems and processes at the local level;
- seek to reconvene a Cadre Permanent de Concertation (CPC) between representatives of government and development partners, either at a senior (Minister, Head of Mission) or a technical (GoDRC Directeur de Cabinet, Donor Governance / PFM representatives) level.

### **3. Observations regarding specific areas of PFM reform**

#### **3.1 Legal basis for the preparation and execution of the State budget**

11. The LOFIP provided that all its provisions, including those relating to the shift from a resources-based budget to a program-based budget, as a result of results-based management, should come into effect by 1 January 2019. It is obvious to the authors from discussions that this legal deadline is not feasible, due to the many prerequisites to be achieved, such as the establishment of operational and competent DAFs in the sectoral ministries, the setting up of a national accounting network of public accountants which in turn implies the rapid creation of the DGTCP. The authors have learned subsequently that the implementation of the LOFIP has been delayed until 2024.

#### **3.2 Internal PFM control**

12. Internal PFM control of government operations is exercised by the General Inspectorate of Finance (IGF). For the moment, this large State body is confronted with three major problems:

- (i) the insufficiency of the IGF's resources, as inspection missions are not financed by the State;
- (ii) the ambiguity of the IGF's statute. The Public Finance Act promulgated on July 13, 2011 stipulates that the annual work program of the IGF is subject to the prior approval of the Minister of Finance. This logically links the IGF to the Ministry of Finance. But, a presidential decree issued prior to July 2011 had attached the IGF to the Presidency of the Republic. Currently, the Finance Inspectors are at least nominally attached to the Presidency. Some Finance Inspectors fear returning to the Ministry of Finance. A practical solution needs to be found;

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<sup>3</sup> The draft Decree establishing the DGTCP has already been prepared by COREF with the assistance of development partners.



- (iii) insufficiency of IGF personnel. To compensate for the insufficient staffing of the General Inspectorate of Finance, a recruitment competition was organized in 2012 by the international firm Price-Waterhouse at the request of the government. The list of recipients was published and sent to the Presidency of the Republic for appointment. These appointments need to be accelerated to allow Junior Financial Inspectors trainees to benefit from the guidance of experienced Financial Inspectors.

### **3.3 External control, supervision and audit**

13. There is a positive evolution of the situation related to the Court of Auditors. First, in March 2018, 52 new judges were appointed by the President of the Republic. Secondly, there has been significant progress regarding the Organic Law on the organization and functioning of the Court of Auditors. As of May 2018, this draft Law has already been adopted in the National Assembly and has now also been approved by the Senate. Interlocutors stated that there is a high probability of adoption of the Organic Law during the Parliamentary session ending 15 June 2018.

## **4. Supplementary observations**

14. In this chapter, we raise some specific points that have come to our attention again as part of the review mission.

### **4.1 Creation of the DGTCP**

15. The decree of the Minister of Public Service on the organization and temporary structures of the Ministry of Finance is scheduled to be transformed into a Prime Ministerial Decree. We strongly recommend that this decree be reviewed before it is sent to the Prime Minister, as the decree, based on the current principles of traditional administrative management means, has clear institutional and practical weaknesses. We recommend that the decree should be reformulated to reflect the results-based management orientation of the LOFIP.

16. In particular, the decree does not comply with the orientation contained in the Public Finance Act for results-based management. A key function of the Ministry of Finance is revenue mobilization and, in order to perform this function, "business" structures ('structures de métiers') and "support" structures ('structures d'appui') are envisaged. In conformity with the LOFIP, business-related structures – the directorates DGI, DGDA and DGRAD – must be attached to the Ministry of Finance.

17. The support structures, to enable an orientation towards managing for results, are the General Secretariat for Finance, the General Directorate of Public Debt, the National School of Finance and the envisaged DGTCP with all its National Network of Public Accountants. However, the aforementioned decree of the Ministry of Public Service places the DGTCP under the General Secretariat for Finance. Our recommendation should be that the DGTCP should report directly to the Minister of Finance.

18. Finally, a reading of this decree suggests that the proposed DGTCP workforce, except those related to the National Network of Public Accountants, looks excessive and exaggerated.

### **4.2 Availability of financial resources to support PFM reform**

19. In meetings with the technical development partners, both bilaterally and during the working session with the GIB inter-donor group, we noted the following:

- (i) GoDRC is not adequately funding PFM reform, in large part in our view due to a lack of political commitment at senior political level;
- (ii) Key programs financing PFM reform are now closed including: the PRCG, a World Bank project that had the ambition, among other things, to integrate IT operations; and PAMFIP, a project financed by the European Union, which aimed to support the implementation of the new accounting system. Issues regarding the closure of these projects are raised in paragraph 8 above;
- (iii) Some development partners wish to have room to redirect their interventions, particularly to the provinces, pending the improvement of the current political climate, and central-level reforms, and hence have reduced their funding in their pooled funding vehicle (PROFIT);
- (iv) Most external development partners, with the exception of the World Bank and the African Development Bank, have told us they do not want to start new programs until the end of the elections scheduled for the end of this year.

20. The situation regarding PFM reform is extremely difficult, and given a clear potential for stagnation in reform in the run-up to possible Presidential elections at the end of 2018, a “wait-and-see” approach has potential merit. Against this, a significant reduction of funding is unlikely to assist PFM reforms to evolve in a positive direction, will necessitate a time consuming scaling-up of reform efforts in the future, and could potentially raise total reform costs. On balance, given the strained political context in the run-up to an election, it looks sensible to prioritise reform actions that can be taken forward at a technical and/or decentralised level, that are less likely to be affected by national-level politics.

21. We therefore recommend the identification of activities that do not generate major political controversies but are likely to have a positive impact on PFM reform such as the signing of legal texts already prepared by COREF with the assistance of the technical services of the IMF (AFRITAC Center) and other international experts. These have been included under recommendations in Section 2.2 and include supporting: (i) the Decree establishing the DGTCP, (ii) the Decree establishing the National Network of Public Accountants, (iii) the Budget Governance Decree. Other relevant activities could be considered and should be identified between COREF and the external technical partners.

### **4.3 Coordination of external interventions in the area of PFM reform**

22. In our various contacts, it is evident that there are sectoral projects or programs with considerable financial resources that work on PFM issues. These include the DFID and USAID-funded ACCELERE Education Sector Project, DFID-funded health project (ASSP), the World Bank Urban Development Program (PDU) and activities funded through the Belgian Technical Cooperation, among many others. All these programs have a Public Finance component. They are on the ground and they often use economists or lawyers who are well-versed in the provisions contained in the LOFIP and its texts of application. They are also not guided or in regular contact with the COREF.

23. We therefore recommend setting up a process of consultation between COREF and the relevant project implementation structures, exploring ways in which the projects could support the PFM reforms better and how COREF could support them in doing so. We believe that the development partners e.g. DFID, USAID and the World Bank should be involved in these

consultations as, in a number of instances, the same partners support both sectoral and PFM reforms.

#### **4.4 Observations regarding the new Mining Code**

24. The new Mining Code Law<sup>4</sup> introduces an allocation of 10% of the fee revenue into a Fund that is yet to be created. However, this provision regarding the allocation of revenue from the mining royalty does not take account of the provisions in the Constitution and the Organic Law establishing the organisation and operation of the National Equalization Fund. The latter requires that 10% of all national income be allocated to the National Equalization Fund. However, the new mining code law specifies a different distribution than that contained in the Public Finance Act (LOFIP). As a result, it potentially undermines the principle of solidarity among the provinces, which distributes national revenues (including mining royalties) according to the demographic weight and the contributory capacity at the provincial level and according to the demographic weight, the contributive capacity and the surface area at the level of the Decentralized Territorial Entities.

25. We propose that the anomaly contained in the Law be addressed through an amending law whereby the provisions relating to the apportionment of revenue from the mining royalty would be brought into conformity with the LOFIP. Hon. Members and Senators remarked that this is a sensitive issue in view of the current controversy between the Congolese State and the main mining operators over the mining royalty.

#### **4.5 Observations on the conditions for successful decentralization**

26. In order for decentralization to succeed, the political will needs to exist to proceed with the transfer of powers as provided by the Constitution to all levels and entities below (provinces and ETDs); and the provincial and ETDs must demand, and possess the capacity to manage the responsibilities and burdens transferred in sectors such as Health, Education, Agriculture and Rural Development. However, at a central level, the following situation pertains:

- (i) Political will is lacking to effectively transfer to the provinces the burdens and financial resources corresponding to these charges;
- (ii) There is a lack of political will to set up the National Equalization Fund, whose organic law composition, organization and functioning has already been promulgated and published in the Official Gazette;
- (iii) Central authorities continue to manage provincial investments and remunerations;
- (iv) Retrocessions of national revenues to the provinces appear not to be strictly based on the criteria of the LOFIP (demography and contributive capacity), and are only irregularly disbursed and are consistently below the officially mandated amounts.

27. At provincial level, we understand there to be (from a documentation review and meetings with national authorities) the following situation: (i) a lack of political will to effectively transfer to the Decentralized Territorial Entities (ETDs) the share of financial resources accruing to them from national revenues and from revenues of common interest; (ii) an absence or insufficiency of fiscal management capacity; (iii) centralization of financial management in the hands of the provincial

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<sup>4</sup> The law sets the nomenclature of revenues of the Central Power with regard to the provisions relating to the distribution of revenue from the mining royalty.

governor to the detriment of the provincial finance minister; (iv) the absence of a capable decentralized provincial administration.

28. Recommendations to address these problems have been highlighted in Section 2.

## Annex 1 Review Interlocutors

This annex provides details of key interlocutors that the Review team met with in Kinshasa.

NAME	INSTITUTION	POSITION
Godefroid Misenga	COREF	Coordonnateur
Etienne Mafweni Fataki	COREF	Assistant Technique
Jean Pierre Samolia	COREF	Assistant Technique
Jean Baptiste Veko	COREF	Assistant Technique
Robert Bamba Phebe	COREF	Assistant Technique
Moise Asani	COREF	Assistant Technique
Georges Tshionza Mata	COREF	Assistant Technique
Mme Cecile Ombilingo	COREF	Assistante Technique
Sasse Kembe	COREF	Assistant Technique
Florence Mabegkuma	COREF	Facilitatrice budget participatif
Flora Dilu	COREF	Assistante du Coordonnateur
Jean Luc Mutokambali Luvanzayi	ECOFIN Assemblée Nationale	Président
Simene Samuel	ECOFIN Assemblée Nationale	2eme Vice-Président
	ECOFIN Assemblée Nationale	
Evariste Mabi Mulumba	ECOFIN Sénat	Président
Sébastien Matanda	ECOFIN Sénat	Vice-Président
Engunda Litumba	ECOFIN Sénat	Rapporteur
Ernest Izamengia Nsaa-Nsaa	Cour des Comptes	Président
Kalala mwana Banza	Cour des Comptes	Coordonnateur des Finances Publiques
Madudu Fuma Samuel	Cour des Comptes	Coordonnateur de la sect. Discipline budgétaire
Mwema Mulungu Mbuyu	Cour des Comptes	Secrétaire Général Adjoint
Victor Batubenga Mbayi	IGF	Inspecteur Général des Finances –Chef des services
Mabele Mosamba	IGF	Inspecteur Général des Finances –Chef des services Adjoint
Herman Iyeleza Kebe kenza	IGF	Inspecteur Général des Finances – Coordonnateur Adjoint
Clara Barnett	DFID	Conseillère en gouvernance
Saïdou Diop	Banque Mondiale	TTL PROFIT CONGO
Guy Lombela W.A	USAID/UKAID ACELERE	Lead Adviser
Hamish Colquhoun	Ministère de la Santé Publique	Economiste
Sandrine Coets	Union Européenne	Chargée de programme gouvernance économique
Phkarnanavy Gérard	C2D/ Expertise France	Coordonnatrice / appui à l'amélioration du processus budgétaire

NAME	INSTITUTION	POSITION
DABIRE Jean Marie Vianney	BAD	Economiste pays principal
Emmanuel Gbadi	FMI	Economiste
Bob Ngutu Muhema	BUFORDI	Coordonnateur
Florimond Muteba	ODEP	Président
Jacques Katchelewa	ODEP	Chargé des programmes
Jean Jacques Mpindu	REGED	Chargé des programmes
Mme Mireille SULIA Kitambala.	Direction du Trésor et de l'Ordonnancement	Directrice-Chef de services
Dunia Chongo Z. Precieuse	DTO	Chef de Bureau
Diakubama Kisungalene	DTO	Chef de Bureau
Munguya Ndjoloko	DTO	Chef de Bureau
Mangay Munvanda Patrick	DTO	Chef de Bureau
Kangamina Wakwit	DTO	Chef de Bureau
Matshoki Mbuza	DTO	Chef de Bureau
Bunduki Mitchimbi	DTO	Chef de Bureau
Adolphe Bilolo Kangodie	Direction de la Comptabilité	Directeur-Chef de services
Biringanine Mbashamulumpe	Direction de la Comptabilité	Chef de Division contrôle
Kinsemi Yalala	Direction de la Comptabilité	Assistant du Directeur
Jean Gaston Many Onakudu	Cellule Informatique Interministérielle	Directeur-Chef de services
Colette Mata	DPSB	Directrice-Chef de services
Mukungilwa Martin	DPSB	Chef de Division
Lengo Rolly	DPSB	Chef de Division
Phuati Khonde	DPSB	Chef de Division
John Mukeba	DPSB	Chef de Division
Mbuyi Lubilanji	DPSB	Chef de Division
Caroline Loali	DPSB	Chef de Division
Kikole Munkina	DPSB	Chef de Bureau

## **Annex 2 Terms of Reference: Independent Review of PFM Reform in DRC – 2018 Mission**

### **Introduction**

In September 2016, Mokoro was contracted by DFID to undertake an independent review of PFM reform in DRC over the preceding three years. The review examined:

- Donor coordination, donor-government dialogue and coordination between PFM reform and sector level
- Budget execution at national level, in particular efforts to enhance budget credibility and reduce off budget expenditure through e.g. “deconcentration de l’ordonnancement” and better cash management
- Internal and external control, in particular IGF, Cour des Comptes, Parliament and citizen control.

The review provided recommendations on how to accelerate progress, both from a technical and political economy perspective.

### **Update on current status of the assignment**

A review of documentation was conducted between October 2016 and January 2017, focusing on forming a thorough picture presented by recent PFM diagnostic exercises in the Democratic Republic of the Congo (DRC). Following the documentation review, a two-week in-country mission, was undertaken in Kinshasa (22 January- 2 February 2017). During this 2017 mission, semi-structured interviews were held with key PFM stakeholders, both within Ministries and working for external partners. A set of questions addressing important issues identified in the analytical review was used to guide the interviews.

The interviews focused on key questions of interest, such as the nature of coordination between donors and within government, the functioning of accountability bodies (such as the Cour des Comptes), and the processes of decentralised expenditure management (‘déconcentration de l’ordonnancement’).

Towards the end of the first mission, a presentation was made to development partners and the Steering Committee for Public Finance Reform (COREF), detailing the initial Review findings and preliminary recommendations for accelerating PFM reform in the DRC.

Following the presentation, a draft Review Report was prepared summarising the Review findings and recommendations, taking into account pertinent comments made at the presentation and afterwards. The draft Review Report was circulated to key stakeholders for a round of detailed comments and the final Review Report was then prepared in late April 2017 taking those comments into account.

### **Objective**

The objective of the Review remains as stated in the original terms of reference for the Independent Review of PFM Reform in DRC agreed in late 2016.

The purpose of the second mission in 2018 will be:

- i) to review the main findings of the Baseline Report in the light of the passage of time (Section 4.1 of the Baseline Report);
- ii) to assess actions taken in the areas of the recommendations of the Independent Review conducted in early 2017 (Section 4.1 and Table 4 of the Baseline Report);
- iii) to discuss key findings with DFID and the COREF and document key findings in a short (no more than 5 page) report.
- iv) Provide recommendations for future programming

### **The Recipient**

The main recipients of this study will be DFID DRC, the World Bank and the COREF. Other interested partners include other contributors to the Trust fund and other PFM donors, the DRC Government, and civil society interested in public financial reform.

### **Scope of Work**

The following activities will be undertaken in connection with the 2<sup>nd</sup> country mission in 2018:

- A follow up initial (pre-mission) documentation review, including a review of: relevant COREF reports and documents relating to PFM reforms undertaken from Spring 2017 onwards; minutes of Government-Donor PFM dialogue bodies; and relevant diagnostic exercises undertaken in DRC from March 2017 onwards such as Public Expenditure Reviews;
- A five working day mission in order to carry out interviews of key stakeholders in government, civil society and donor organizations, aiming to explore further what progress has been made, why, what were the key constraints and how donors have contributed to this progress;
- A short report reviewing the progress of reforms, and intra-donor and donor-government coordination will be produced following the mission, for submission within 30 days of the conclusion of the mission.

The mission will be carried out by an international consultant supported by a local consultant.

Please see Table 1 below for a detailed programme schedule for the mission.



**Table 1 Workplan and schedule of inputs**

Main activities (shaded denotes fieldwork)	Proposed timing (deliverables in bold)	Core team		Advisory & quality support	Total
		<b>Mark Minford</b>	<b>Arlette Nyambo</b>	<b>Catherine Dom</b>	
		Team Leader	National Expert	Quality Support	
<b>Preparation phase</b>					
Document review, preparation for in-country mission	Timing TBD	2	0	0	2
<b>Key informant interviews (dates TBD)</b>					
Briefing meetings with DFID staff	Day 1	1	0.5	0	2
Key stakeholder interviews with government officials	Day 2	1	1	0	2
Key stakeholder interviews with civil society representatives	Day 3	1	1	0	2
Key stakeholder interviews with representatives from donor organisations	Day 4	1	1	0	2
Debriefing at DFID DRC	Day 5	1	0.5	0	2
<b>Data synthesis and reporting</b>					
Analysis, synthesis and preparation of draft report; draft submitted to Mokoro quality review for comment; revisions incorporated.	<b>Draft report submitted: TBD</b>	2	0	1	3
Incorporating DFID feedback into draft report	<b>Final report submitted: TBD</b>	1	0	0	1
		<b>10</b>	<b>4</b>	<b>1</b>	<b>15</b>