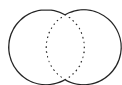
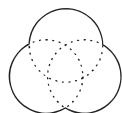
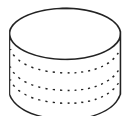


## Overview

**Transparency:****45** /100

(Open Budget Index score)

**Public  
Participation:****15** /100**Budget Oversight:****65** /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.

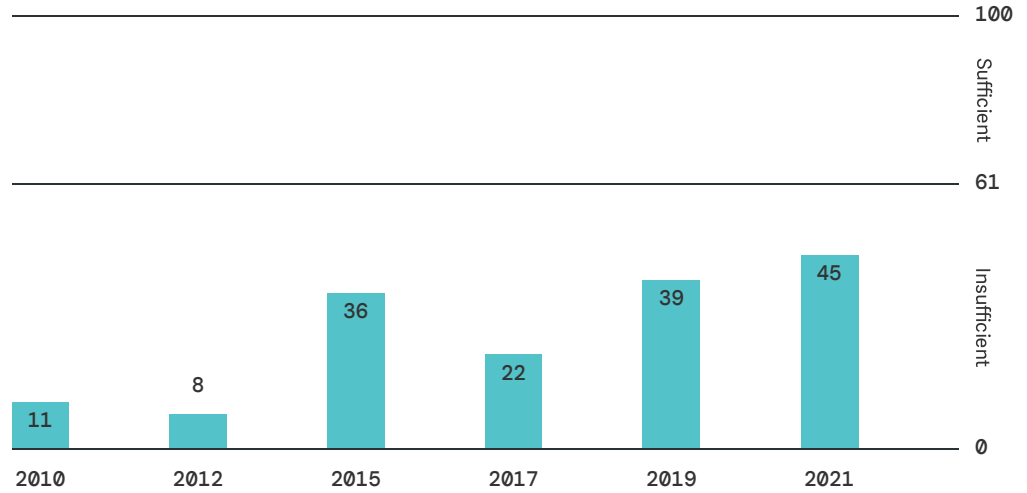
**The Open Budget Survey (OBS)** is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; 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](http://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 Rwanda changed over time?



## Public availability of budget documents in Rwanda

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>
Executive's Budget Proposal	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Citizens Budget	<span style="color: green;">●</span>	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
In-Year Reports	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Mid-Year Review	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Year-End Report	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Audit Report	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>

# How comprehensive is the content of the key budget documents that Rwanda makes available to the public?

KEY	
<span style="color: #00728f;">●</span> 61-100 / 100	
<span style="color: #00a0c0;">●</span> 41-60 / 100	
<span style="color: #90e0d0;">●</span> 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.	2020-21	67
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.	2020-21	49
Enacted Budget	The budget that has been approved by the legislature.	2020-21	95
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.	2020-21	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019-20 & 2020-21	74
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.	2019-20	Published Late
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.	2018-19	Internal Use
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018-19	57

Rwanda's transparency score of **45** in the OBS 2021 is moderately higher than its score in 2019.

## What changed in OBS 2021?

Rwanda has increased the availability of budget information by:

- Publishing the Pre-Budget Statement online.

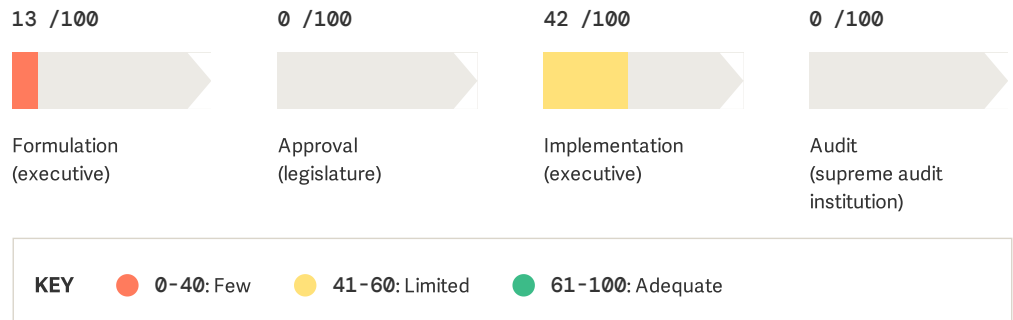
## Recommendations

Rwanda should prioritize the following actions to improve budget transparency:

- Publish the Mid-Year Review and Year-End Report online in a timely manner. The Mid-Year Review should be published no later than three months after the mid-point of the fiscal year, while the Year-End Report should be published no later than 12 months after the end of the fiscal year. While Rwanda does produce quarterly cumulative reports, these documents lack important information that would qualify them to be a Mid-Year Review or Year-End Report. For example, the Mid-Year Review must contain updated expenditure estimates, revenue estimates, and/or macroeconomic forecasts for the full year, in addition to outcomes for the first half of the year. Similarly, the Year-End Report is a comprehensive and detailed report of the government's execution of the budget over the course of the year, and goes into greater detail than a fourth quarter report.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. This could be accomplished by including information on financial and nonfinancial assets held by the government, and providing an analysis of how different macroeconomic assumptions affect the expenditure, revenue, and debt estimates.
- Improve the comprehensiveness of the Audit Report by ensuring that it reports on all expenditures, including extra-budgetary funds.
- Develop a mechanism to identify the public's requirements for budget information included in the Citizens Budget.



# Extent of opportunities for public participation in the budget process



## Recommendations

Rwanda's Ministry of Finance and Economic Planning has established public consultations during budget formulation and public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Rwanda's Parliament should prioritize the following actions:

- Actively encourage and allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Actively encourage and allow members of the public or civil society organizations to testify during its hearings on the Audit Report.
- Implement a reporting and feedback mechanism for public participation in hearings. This should include a summary of inputs and comments received as well as provide a space for the public to provide additional input to strengthen opportunities for participation in future years.

Rwanda's Office of the Auditor General should prioritize the following actions to improve public participation in the budget process:

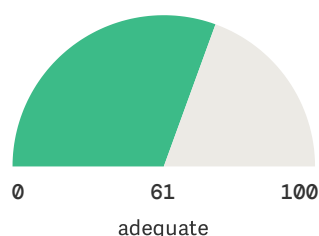
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

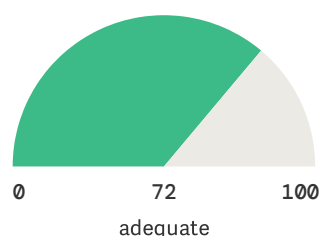
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Rwanda, together, provide adequate oversight during the budget process, with a composite oversight score of **65** (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

Rwanda's Parliament provides limited oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.



- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

To strengthen independence and improve audit oversight by the Rwanda Office of the Auditor General, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Rwanda 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

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- 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:

For inquiries please contact the International Budget Partnership

[info@internationalbudget.org](mailto:info@internationalbudget.org)

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Rwanda by a representative of the Ministry of Finance and Economic Planning.