

# Open Budget Survey 2023

Questionnaire

Rwanda

May 2024

# Country Questionnaire: Rwanda

## 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 2022-23

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

**Answer:**

b. 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

**Source:**

MINECOFIN

Local Government:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FLocal_Government%2F&cHash=7e5500949afc658e32a1575d6a677fcd)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FLocal\\_Government%2F&cHash=7e5500949afc658e32a1575d6a677fcd](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FLocal_Government%2F&cHash=7e5500949afc658e32a1575d6a677fcd)

Central Government

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**Comment:**

The Second Budget call Circular equivalent to PBS was published in April as per the Finance law in Rwanda

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The second BCC was published on March 9th, 2022 as indicated on its header however all Government websites were modified hence indicating April 13th, 2022.

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

13/04/2022

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The second BCC was published on March 9th, 2022 as indicated on its header however all Government websites were modified hence indicating April 13th, 2022.

**IBP Comment**

IBP agrees with the researcher

**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 date of publication was determined by looking at the time and date the document was uploaded on the website of MINECOFIN.

**Source:**

MINECOFIN Website

Comment:

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document is in the MINECOFIN website, under Documents > National Budget > Budget Call Circular > 2022-2023 Second Budget Call Circular > Central Government [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The second BCC was published on March 9th, 2022 (Check the uploaded PDF file) as indicated on its header however all Government websites were modified hence indicating April 13th, 2022.

**IBP Comment**

IBP agrees with the researcher

**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 leave this question blank.*

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=ab30331f101e5d55aa701c4d6b04463e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2F&cHash=ab30331f101e5d55aa701c4d6b04463e)

**Source:**

MINECOFIN Website

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

MINECOFIN

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**Comment:**

The PBS contains BCC\_II\_Annexes\_2022-23\_FY\_Central\_Government in Excel format, and Annex\_11\_GBS\_Guidelines\_FY\_\_2022-23 plus Annex\_13\_EARMARKED\_TRANSFERS\_GUIDELINES\_TEMPLATE in Word document.  
The same for local Government

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**Comment:**

It is Published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

2022-2023 Second Budget Call Circular

**Source:**

MINECOFIN

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F&cHash=13c217ca1673778fddc6574515d35dc8)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F&cHash=13c217ca1673778fddc6574515d35dc8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F&cHash=13c217ca1673778fddc6574515d35dc8)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The folder where all the documents related to the PBS are stored is called "2022-2023 Second Budget Call Circular". Within there are two folders, one named "Central Government" and the second one named "Local Government". The title for the central government PBS is "Guidelines for preparation of budget estimates for FY 2022/23 and Medium Term Expenditure Framework for the period 2022/23 - 2024/25". The title for the local government PBS is "Guidelines for preparation of Decentralised Administrative Entities budget estimates for the FY 2022/23 and Medium Term Expenditure Framework for the period 2022/23-2024/25".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 2022-2023 Second Budget Call Circular [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2F&cHash=ab30331f101e5d55aa701c4d6b04463e)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=ab30331f101e5d55aa701c4d6b04463e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2F&cHash=ab30331f101e5d55aa701c4d6b04463e)

**IBP Comment**

Title updated accordingly to "2022-2023 Second Budget Call Circular"

**PBS-8. Is there a "citizens version" of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** The citizen's version is available, check the link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58369&token=eeddec556b4088e24380079b98214bc9832e019b>

**IBP Comment**

IBP agrees with researcher's response.

**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 2022-23

**Source:**

MINECOFIN Website

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

In Rwanda the Budget Framework Paper is Equivalent to EBP 2022/2023, 2023/2024, 2024/2025

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

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

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

19/05/2022

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

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

**Comments:** According to The New Times, the Budget Framework Paper was presented on May 19, 2022.  
<https://www.newtimes.co.rw/article/195940/News/rwanda-unveils-proposed-rwf46tn-budget-for-2022-23>

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

**EBP-2. When is the EBP made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*



**Answer:**

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

**Source:**

MINECOFIN Website

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a. If the EBP is published, what is the date of publication of the EBP?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

19/05/2022

**Source:**

MINECOFIN

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

**Government Reviewer**

**Opinion:** Agree

**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 date of publication was determined by looking at the date the document was uploaded/modified/updated to the website. The website of the Ministry of Finance indicates the date on which the document was published

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Source:**

MINECOFIN Website

**Comment:**

It contain the following supporting documents:

- 1) Annex\_-\_Basic\_Macro\_Indicators\_2020-2024 May 19, 2022
- 2) Annex\_-\_Consolidated\_Districts\_Revenue\_and\_Expenditures\_projections\_2022-23 May 19, 2022
- 3) Annex\_-\_Summarised\_Central\_Government\_Transfers\_to\_LG\_2022-23 May 19, 2022
- 4) Budget\_Estimates\_2022-23.zip May 19, 2022
- 5) Budget\_Framework\_Paper\_FY\_2022-25.pdf May 19, 2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

b. Yes, some of the numerical data are available in a machine readable format

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, some of the numerical data are available in a machine readable format

**Comments:** Some of the Annex files are available in .xls format (Basic Macro Indicators, Consolidated District Revenue and Expenditure Projections, Summarised Central Government Transfers, Gender Budget Statement, and Medium Term Public Investment Program). However, the rest of the Annex files containing, for example, revenue and expenditures by agencies and programs are in pdf format (Budget Estimates 2022-23 zip file).

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agrees with the peer reviewer. Response changed to "B"

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

MINECOFIN Website:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EBP-7. If the EBP is produced, please write the full title of the EBP.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Budget Framework Paper 2022/2023-2024/2025

**Source:**

MINECOFIN Website;

<https://www.minecofin.gov.rw/1/publications/reports?>

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\_Budget%2FBudget\_Framework\_Paper%2F2022-2025\_Executive\_Budget\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 2022-2025 Executive Budget Proposal [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\_Budget%2FBudget\_Framework\_Paper%2F2022-2025\_Executive\_Budget\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b

**IBP Comment**

IBP agrees with the researcher

**EBP-8. Is there a "citizens version" of the EBP?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** Explanatory note to the EBP were published in three languages, [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\_Budget%2FBudget\_Framework\_Paper%2F2022-2025\_Executive\_Budget\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b

2025\_Executive\_Budget\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b

**IBP Comment**

IBP agrees with the researcher as the Explanatory Notes do not meet the requirements for a Citizen's Budget.

**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 2022-23

**Source:**

MINECOFIN Website:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2022-2023\\_Original\\_Finance\\_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

**Comment:**

**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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**

29/06/2022

**Source:**

The New times

<https://www.newtimes.co.rw/article/200852/News/what-to-know-as-parliament-tables-plan-for-next-fiscal-year>

**Comment:**

It was made available online by MINECOFIN ON 05, JULY 2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is

*approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

**Answer:**

a. Two weeks or less after the budget has been enacted

**Source:**

MINECOFIN

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2022-2023\\_Original\\_Finance\\_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

05/07/2022

**Source:**

MINIJUST Website;

[https://www.minijust.gov.rw/official-gazette?](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminijust%2Fpublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminijust%2Fpublications%2FOfficial\\_Gazette%2F\\_2022\\_Official\\_Gazettes%2F\\_June%2F&cHash=39b54887d9de9099e1460e1028add3e0](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminijust%2Fpublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Answer changed from "30/06/2022" to "05/07/2022"

**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:**

The date of the publication of the Original Finance law (EB) is determined by looking at the date of the Official Gazette which is normally published as a special No. For this FY budget 2022-23, the date of publication is Official Gazette n° Special of 30.06.2022

**Source:**

[https://www.minijust.gov.rw/official-gazette?](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinijust%2FPublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinijust%2FPublications%2FOfficial\\_Gazette%2F\\_2022\\_Official\\_Gazettes%2F\\_June%2F&cHash=39b54887d9de9099e1460e1028add3e0](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinijust%2FPublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

**Comment:**

Official Gazette n° Special of 30.06.2022\_Ingengo\_Ihari\_Budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 leave this question blank.*

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2022-2023\\_Original\\_Finance\\_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

**Source:**

MINECOFIN website.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Ministry of Justice website (MINIJUST).

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data*



found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

**Comment:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2022-2023\\_Original\\_Finance\\_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b. If you selected option "c" or "d" in question EB-6a, 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

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

2022-2023\_Original\_Finance\_Law

**Source:**

MINECOFIN Website

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2022-2023\\_Original\\_Finance\\_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2022-2023_Original_Finance_Law%2F&cHash=741b200bb4ad2bd987c1ba0f8852545f)

**Comment:**

It is also known as Official Gazette n° Special of 30.06.2022\_Ingeno\_Imari\_Budget by the Ministry of Justice. [https://www.minijust.gov.rw/official-gazette?](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminijust%2Fpublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminijust%2Fpublications%2FOfficial\\_Gazette%2F\\_2022\\_Official\\_Gazettes%2F\\_June%2F&cHash=39b54887d9de9099e1460e1028add3e0](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminijust%2Fpublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8. Is there a "citizens version" of the EB?**

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

MINECOFIN

[https://www.minijust.gov.rw/official-gazette?](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinijust%2FPublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinijust%2FPublications%2FOfficial\\_Gazette%2F\\_2022\\_Official\\_Gazettes%2F\\_June%2F&cHash=39b54887d9de9099e1460e1028add3e0](https://www.minijust.gov.rw/official-gazette?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinijust%2FPublications%2FOfficial_Gazette%2F_2022_Official_Gazettes%2F_June%2F&cHash=39b54887d9de9099e1460e1028add3e0)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** Corrected link [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**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 2022-23

**Source:**

MINECOFIN Website

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

Published in three languages, Kinyarwanda, French and English

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
Opinion: Agree

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

Available online within the acceptable timeframe

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**CB-2b. If you selected option "c" or "d" in question CB-2a, 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

**Source:**

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

**Answer:**

09/08/2022

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** According to the MINECOFIN website, the Citizen's Budget was uploaded on 09/08/2022.

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Correct Date: August 9th, 2022 [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**IBP Comment**

Response changed from "09/09/2022" to "09/08/2022"

**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:**

The dates are determined by looking on the website

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

Uploading dates are vivid on the website a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Date can be seen in the MINECOFIN website.

**Government Reviewer**

**Opinion:** Agree

**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 leave this question blank.*

*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 Budget is produced and its URL or weblink.*

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be “Budget 2022 People’s Guide” or “2023 Proposed Budget in Brief: A People’s Budget Publication.”*

*If the document is not produced at all, researchers should mark this question “n/a.”*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

UNDERSTAND THE 2022/2023 NATIONAL BUDGET

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

Kinyarwanda Version:

SOBANUKIRWA INGENGO Y'IMARI Y'UMWAKA WA 2022/2023

French Version:

COMPRENDRE LE BUDGET NATIONAL 2022/2023

**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 Budget is produced and which budget document it simplifies.*

**Answer:**

The Rwandan Citizen Guide corresponds to the Enacted Budget (The one approved by the Legislature)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:**

Rwanda Citizen guide is equivalent to the CB

**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 2022-23 & FY 2021-22

**Source:**

MINECOFIN:

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

**Answer:**

c. At least every quarter, and within three months of the period covered

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

**Comment:**

**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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

**Answer:**

FY 2022-2023 -  
Quarter I: 15 November 2022

FY 2021-22  
Quarter I: 15 November 2021  
Quarter II: 15 February 2022  
Quarter III: 15 May 2022  
Quarter IV: 15 August 2022

**Source:**

MINECOFIN:

[https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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:**

The date is determined by looking on the website indicating the dates document were uploaded

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The correct links [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

**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.*

*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.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

**Source:**

MINECOFIN:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

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**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** 2022-23 Budget Execution Reports: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

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[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

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**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The correct links [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

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[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2F&cHash=44fb5a59125d4eb032790c17edcae772)

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_II%2F&cHash=59bf5a36312a821d93c2b5e95ac3c556](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_II%2F&cHash=59bf5a36312a821d93c2b5e95ac3c556)

**Comment:**

All reports are published in PDF format only

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*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:

Q1: Budget execution report (July -September 2021)

Q2: Budget execution report (July-December 2021)

Q3: Budget execution report (July-March 2022)

Q4: Budget execution report (July-June 2022)

Q1: Budget execution report (July - September 2022)

Source:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

Comment:

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The most recent In-Year Report is "Budget Execution Report July - September 2022", which is the Quarter 1 FY2022-23. The older In-Year Reports fall into FY2021-22.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Q1: Budget\_execution\_report\_July\_-September\_2021 Q2: Budgte\_Execution\_report\_\_July-December\_2021 Q3: BudgetExecution\_Report\_\_July-March\_2022 Q4: BudgetExecution\_Report\_\_July-June\_2022 [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8fb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8fb78f8650)

**IYRs-8. Is there a "citizens version" of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**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:**

FY2021-22

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)  
The new times Rwanda:

<https://www.newtimes.co.rw/article/193588/News/parliament-approves-rwf44tn-revised-budget>

**Comment:**

The Revised Finance Law in Rwanda contains contents of the Mid Year Report it assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections (Page 2,& 3). It reflect both economic and technical changes (pages 6, 7, & 8).

Article 41 of the Organic Law No 12/2013/OL of 12/09/2013 on State finances and property states that the Government may submit a revised draft budget to the Chamber of Deputies for discussion and approval on the basis of performance and needs identified during the first six months of budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

**Answer:**

c. More than nine weeks, but less than three months, after the midpoint

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Comment:**

The Mid point is February, and the MYR was published on 09 March

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. More than nine weeks, but less than three months, after the midpoint

**Comments:** The midpoint for the fiscal year FY 2021-22 (end of second quarter of FY2021-22) is on December 31, 2021. The Mid-Year Report was published on March 8, 2022. That is more than 9 weeks after the midpoint, but less than three months after the midpoint.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP welcomes and agrees with the peer reviewer's comment. IBP revises response to "C".

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

08/03/2022

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

The date of publication was determined by looking at the time and date of uploading to the Ministry of Finance Website.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 leave this question blank.

**Answer:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

MINCOFIN

**Comment:**

PDF format only

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.



Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-6b.** If you selected option "c" or "d" in question MYR-6a, 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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-7.** If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Revised Finance law 2021-22 (Year 61 Official Gazette n° 10 Bis of 07/03/2022)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**Comment:**

Also entitled

Year 61

Official Gazette n° 10 Bis of 07/03/2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The MYR was published in the Official Gazette n° 10 Bis of 07/03/2022 under the title "Law N°006/2022 of 03/03/2022 amending law N°031/2021 of 30/06/2021 determining the state finances for the 2021/2022 fiscal year", and it is accompanied by a document titled "Explanatory note to the 2021/22 budget revision proposals".

**Government Reviewer**

**Opinion:** Agree

**MYR-8. Is there a "citizens version" of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

b. No

**Source:****Comment:****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:**  
FY2020-21

**Source:**  
MINECOFIN

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=44675&token=018052bbc7f95213304ee3f264290a046ef56b07>

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebbe>

**Comment:**  
Both Annual Economic Report and the Audited Consolidated Financial Statements of the Government of Rwanda, Contain information for Year End Report.

#### Peer Reviewer

**Opinion:** Agree

**Comments:** The Annual Economic Report provide information on some of the macroeconomic policies. The Audited Consolidated Financial Statements for The Fiscal Year ended 30th June 2021 provide information on the actual outcomes, but there is no reference to the original estimates in the budget. It was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds, so according to the Open Budget Survey methodology, it is not considered as "available to the public".

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:** Consolidated Financial Statements of the Government of Rwanda For The Fiscal Year Ended 30th June 2022

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=68156&token=effe34f0ddb17f53ccdd4024e9be0ddb8172eff>

**Comments:** Consolidated Financial Statements of the Government of Rwanda For The Fiscal Year Ended 30th June 2022

#### IBP Comment

The publication date for the report shared by the Government reviewer is outside the OBS cut-off date. IBP agrees with the researcher

#### YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

#### Answer:

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

#### Source:

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FChief\\_Economist%2Fmacroeconomic\\_policy%2FAnnual\\_Economic\\_Reports\\_web%2F&cHash=5ea884d2fb3444d6b4f6a9d6bd3e3bea](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FChief_Economist%2Fmacroeconomic_policy%2FAnnual_Economic_Reports_web%2F&cHash=5ea884d2fb3444d6b4f6a9d6bd3e3bea)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant\\_General%2FConsolidated\\_Finance\\_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

#### Comment:

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report. The Audited Consolidated Financial Statement is published more than 12 months after the budget year. The response "D" is selected.

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

12/07/2022

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant\\_General%2FConsolidated\\_Finance\\_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Comment:**

Audited Consolidated Financial statement dates

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public". Also, the Audited Financial Statements does not include differences between the original estimates and the actual outcomes for expenditure, revenue, debt and the macroeconomic assumptions.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The Correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Comments:** The Correct link

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report. The Audited Consolidated Financial Statement is published over 12 months after the budget year. This means the document is not produced.

**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:**

Using Javascript to check

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant\\_General%2FConsolidated\\_Finance\\_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered Year-End Report. The Audited Consolidated Financial Statement is published late making it not published.

**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 leave this question blank.*

**Answer:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Source:**

MINECOFIN Website

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

d. Not applicable

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant\\_General%2FConsolidated\\_Finance\\_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report. The Audited Consolidated Financial Statement is published late making it not published. The answer "D" is selected.

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

a. Produced but made available online to the public too late (published after the acceptable time frame)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant\\_General%2FConsolidated\\_Finance\\_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FAccountant_General%2FConsolidated_Finance_Statement%2F&cHash=b527340fb254301bca4163ad9bece9a3)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**Comments:**

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report but the Audited Consolidated Financial Statement is published late. "A" is chosen.

**YER-6b. If you selected option "c" or "d" in question YER-6a, 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

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:**

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report. The Audited Consolidated Financial Statement is published late making it not published. N/A is selected

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Audited Consolidated Financial Statements of the Government of Rwanda  
For The Fiscal Year Ended 30th June 2021

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As in previous Open Budget Surveys - and to ensure cross-country comparability, the Annual Economic Report does not meet the standards to be considered a Year-End Report. The Audited Consolidated Financial Statement is published late making it not published.

**YER-8. Is there a "citizens version" of the YER?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**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 2020-21 FY 2020-21

**Source:**

Office of Auditor General (OAG)

[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

**Comment:**



Most recent available document

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

**Answer:**

b. 12 months or less, but more than six months, after the end of the budget year

**Source:**

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

13/05/2022

**Source:**

OAG  
[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

The New times:

<https://www.newtimes.co.rw/article/185949/News/irregular-expenditures-reduced-by-65-auditor-general-says>

**Comment:**

Reported by New times on 12 May 2021, the website does not indicate dates

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 12/05/2022

**Comments:** The submission of the AR was reported in the press, under the title "Auditor General: Irregular expenditures reduced by 43%", The New Times, published on May 12, 2022. Link: <https://www.newtimes.co.rw/article/195748/News/auditor-general-irregular-expenditures-reduced-by-43>  
The article mentioned by the researcher concerns the previous year, the Annual Audit Report for the year ended 2020.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The correct date of publication is April 28th, 2022 as indicated on page VII of the report

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**IBP Comment**

Date updated from "12/05/2021" to 13/05/2022"

**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:**

The dates are determined by looking at the news articles reported by the new times (Newspaper)

**Source:**

<https://www.newtimes.co.rw/article/185949/News/irregular-expenditures-reduced-by-65-auditor-general-says>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The submission of the AR was reported in the press, under the title "Auditor General: Irregular expenditures reduced by 43%", The New Times, published on May 12, 2022. Link: <https://www.newtimes.co.rw/article/195748/News/auditor-general-irregular-expenditures-reduced-by-43>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The correct date of publication is April 28th, 2022 as indicated on page VII of the report

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**IBP Comment**

Publication date determined by Javascript Code

**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 leave this question blank.*

**Answer:**

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**Source:**

OAG Website:

<https://www.oag.gov.rw/index.php?id=2>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Annual Audit Report is uploaded within the Reports folder in the Office of the Auditor General.

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The correct link [https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**IBP Comment**

Website link updated to [https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see*

Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:**

N/A

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

**Answer:**

Annual Audit Report for the Year Ended 30 June 2021

**Source:**

[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-8. Is there a "citizens version" of the AR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**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.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

Official Websites for Institutions like;  
Minecofin: <https://www.minecofin.gov.rw/>  
Parliament: <https://www.parliament.gov.rw/>  
OAG: <https://www.oag.gov.rw/index.php?id=2>  
RRA: <https://www.rra.gov.rw/en/home>  
Primature/Prime Ministers office: <https://www.primature.gov.rw/>  
NISR: <https://www.statistics.gov.rw/>

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** In addition to the above, the following links also provide fiscal information to the public: 1. BNR: <https://www.bnr.rw/home/> 2. OGS: <https://www.ogs.gov.rw/> 3. CLADHO: <https://cladho.org.rw/>

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

c. Yes, but only revenue data can be downloaded as a consolidated file

**Source:**

Annex ETITLED Consolidated\_LG\_Revenues\_and\_Expenditures\_for\_FY2021-2022\_and\_MTEF.xls

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:****Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. Yes, but only revenue data can be downloaded as a consolidated file

**Comments:** The data included in the Annex "Consolidated Districts Revenue and Expenditures projections 2022-23" (even though the title might suggest otherwise) concerns only information on the revenue of the Local Government budget. The correct link for FY2022-23 is

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

Opinion: Agree

**IBP Comment**

IBP agrees with the peer reviewer. Response changed to "C".

**GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

Annex ETITLED Consolidated\_LG\_Revenues\_and\_Expenditures\_for\_FY2021-2022\_and\_MTEF.xls

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:****Peer Reviewer**

Opinion: Agree

**Comments:** Annex titled: Summarised Central Government Transfers to LG 2002-23 Consolidated Districts Revenue and Expenditures Projection 2022-23 They cover the budgeting periods 2022-23, 2023-24 and 2024-25. [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

Opinion: Agree

**Comments:** However, below is the updated link; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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.**

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portal.datransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portal.datransparencia.gov.br/orcamento> and <https://portal.datransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

a. Yes

**Source:**

The National Institute of Statistics has visualization both on NISR website and also populated on the National Summary data page  
<https://nso-rwanda.opendataforafrica.org/speris/national-summary-data-page-nsdp>

**MINECOFIN:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** The files in the MINECOFIN website do not provide infographics/visualizations or other similar tools used to simplify data access and analysis.

**Government Reviewer**

**Opinion:** Agree

**Comments:** In addition to the above, below is another link; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46454&token=fe118baf75015620930cb3c2ceaae3d472a83438>

**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.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

Chapter IX of the Constitution describes the general principles on State Finance and Taxes: Articles 165 (Office of the Auditor General of State Finances) and article 166 (Report of the Auditor General of State Finances).

[https://www.minecofin.gov.rw/laws?](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Fconstitution%2F&cHash=1bcfcd2c46780ee597ad06c51f61d9aa)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FLAWS%2Fconstitution%2F&cHash=1bcfcd2c46780ee597ad06c51f61d9aa](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Fconstitution%2F&cHash=1bcfcd2c46780ee597ad06c51f61d9aa)

Article 4 of the Organic Law on State Finances and Property: Fundamental principles of public finance management:

[https://www.minecofin.gov.rw/laws?](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aadcf69a6dc13222)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic\\_Law\\_on\\_Public\\_Finance\\_Management%2F&cHash=921d6827571a9c4aadcf69a6dc13222](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aadcf69a6dc13222)

**Comment:****Peer Reviewer**

**Opinion:** Agree



**Comments:** Chapter IX of the Constitution named "State Finance and Taxes" regulates the articles concerning the state finances (article 162 to article 166). There is no specific reference to transparency or participation. In the law titled "Organic Law N° 002/2022.O.L of 12/12/2022 On Public Finance Management", chapter I, article 4 mentions that "A public sector entity must adhere to the following fundamental principles of public finance management: [...] transparency, which requires openness and availability of information to the public on matters relating to public finance management". Article 80 named "Audit of public sector entities" describes the responsibilities of The Office of the Auditor General of State Finances. [https://www.minecofin.gov.rw/laws?](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic\\_Law\\_on\\_Public\\_Finance\\_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222)Comment:

#### Government Reviewer

**Opinion:** Agree

**Comments:** In addition to the above; 1. AR Law: [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf) 2. Ministerial financial regulations: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12126&token=2bb0125f87ad3e7695bb0f06754f42e045ef9f00> 3.

Procurement Laws: [https://www.minecofin.gov.rw/laws?](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2FPublic_Procurement_Laws%2F&cHash=a510e28452704c21a0755f383b6747da)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FLAWS%2FPublic\\_Procurement\\_Laws%2F&cHash=a510e28452704c21a0755f383b6747da](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2FPublic_Procurement_Laws%2F&cHash=a510e28452704c21a0755f383b6747da)

**GQ-3. Is there at least one additional law 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.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005*

*(<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

#### Answer:

a. Yes

#### Source:

The Law relating to access to information, N° 04/2013 of 08/02/2013, establishes that "every person has the right of access to information in possession of a public organ and some private bodies.

[https://www.rgb.rw/fileadmin/user\\_upload/RGB/Publications/LAWS\\_AND\\_REGULATIONS/LAW\\_ACCESS\\_TO\\_INFORMATION-08-02-2013.pdf](https://www.rgb.rw/fileadmin/user_upload/RGB/Publications/LAWS_AND_REGULATIONS/LAW_ACCESS_TO_INFORMATION-08-02-2013.pdf)

Organic Law of state of finance and property

[https://www.minecofin.gov.rw/laws?](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic\\_Law\\_on\\_Public\\_Finance\\_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222](https://www.minecofin.gov.rw/laws?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FLAWS%2Forganic_Law_on_Public_Finance_Management%2F&cHash=921d6827571a9c4aad7f69a6dc13222)

#### Comment:

Article 4 of the organic Law on State of Finance and Property states that in using public funds, the following fundamental public finance management principles shall be put into consideration:

1. Comprehensiveness; 2. Transparency; 3. Accountability; 4. Uniformity; 5. Consolidation;
6. Gender balance in public State finance management (See page 16).

In addition, on page 24 Article 13, the responsibilities of the Minister in regards to transparency and accountability are clearly stipulated

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree

**Comments:** However, Organic Law of state of finance and property changed to ORGANIC LAW N° 002/2022.O.L OF 12/12/2022 ON PUBLIC FINANCE MANAGEMENT <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d> In addition, on page 31 Article 13, the responsibilities of the Minister in regards to transparency and accountability are clearly stipulated

**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)?**

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex II 2020-21 DETAILED EXPENDITURE BY BUDGET AGENCY in 2020-23 Budget Estimates folder

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Expenditure by administrative unit is presented in an aggregated manner in the file titled "Annex II-6 2021-2024 Budget by budget agency"; there seems to be a typo in the naming of the file, since the information presented in the tables concerns 2022-2023, 2023-24, and 2024-25. In a detailed manner, it is also presented in the file "Annex II-1 2022-23 Detailed expenditure by budget agency". The correct link for FY2022/23 is:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the right link is; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Expenditure by functional classification is presented in the file titled "Annex II-8 2022-2025 State Expenditure by COFOG Divisions and Groups". The correct link for FY2022/23 is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the right link is; [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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?

**GUIDELINES:**

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex II-8 under the 2021-2024 Budget Estimates presents functional classification grouped in ten areas, and aligned to COFOG

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link to FY2022/23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; ANNEX II-8: 2022/2025 STATE EXPENDITURE BY COFOG DIVISIONS AND GROUPS

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

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**Comment:**

Annex II-4 BUDGET BY AGENCY AND ECONOMIC CLASSIFICATION

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**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?**

**GUIDELINES:**

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

**Answer:**

a. Yes, the economic classification is compatible with international standards.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Consistent with the GFS manual.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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

**GUIDELINES:**

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

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**Comment:**

Annex II-2 Budget by Program and sub-program

Annex II-5: Budget by agency, program and sub-program

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**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)?**

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

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**Comment:**

Administrative classification: Annex II-6, and Annex II-7  
Economic classification: Annex II-4 and Annex II-7  
Functional classification: Annex II-8

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Expenditure estimates are presented for FY2022-23, FY2023-24, and FY2024-25 in Annex II-5, Annex II-6, Annex II-7, Annex II-8. Annex II-4 does not present multi-year expenditure estimates. The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?**

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

All expenditure classification have estimates for multi-year period 2021-2022, 2022-23, and 2023-2024

**Peer Reviewer**

**Opinion:** Agree

**Comments:** All expenditure classifications have estimates for multi-year period FY2022-23, FY2023-24, and FY2024-25. The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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?**

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

ANNEX II-5 presents the budget by program and sub-program for two more years beyond the current budget year, i.e until 2024.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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?**



**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

ANNEX II-5 presents the budget by program and sub-program for two more years beyond the current budget year, i.e until 2023.

**Comment:**

ANNEX I present all individual sources of tax revenue.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document "Annex I 2022-2023 State Revenues" present the individual sources of tax revenue. The correct link for FY22-23 is:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Comments:** However, below is the correct link and annex are; ANNEX I present all individual sources of tax revenue.

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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?**

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublica)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublica](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublica)

tions%2FREPORTS%2FNational\_Budget%2FBudget\_Framework\_Paper%2F2021-2024\_Executive\_Budget\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308

**Comment:**

Annex I all non-tax revenue sources are present in the document.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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)?**

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex I, present revenue estimates by category for two more years beyond the current budget year, i.e until 2024.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link and annex are; Annex I, present revenue estimates by category for two more years beyond the current budget year, i.e until 2025. [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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)?

**GUIDELINES:**

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

**Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex I, individual sources of revenue are presented for two more years beyond the current budget period.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for FY22-23 is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, below is the correct link and annex are; Annex I, individual sources of revenue are presented for two more years beyond the current budget period. [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Comment:**

Annex I State revenues 2021-2022 on its item 45: Loans 4511 Domestic Loans, 452: Foreign Loans

Annex II-4 2021-2022 presents (24 interest) as recurrent for MINECOFIN amounting to 256,618,305,523 Frw.

Annex named Basic Macro Indicators 2020-2024 from the excel sheet presents central government total debt as a percentage of GDP.

Annex - Medium-term Fiscal projections in excel sheet.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The new amount of the net new borrowing required during the budget year can be found in budget line 451 (Domestic Loans) and budget line 452 (Foreign Loans) in the document titled "Annex I: 2022/2023 State Revenues". The central government's total debt burden at the end of the budget year (as percentage of GDP) is presented in the Annex titled "Annex Basic Macro Indicators 2020-24" (line 36). The interest payments on the outstanding debt for the budget year was included in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25), in the Annex Table 9 titled "Selected MTDS Macro Market Indicators" (page 24). Note that the document has an error on the page numeration. The correct link for FY2022-23 is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** The correct link is; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

IBP notes the comments by the government and the researcher. Further review of the documents shows that Annex I: 2022/23 has information on foreign and domestic loans, while the MTDS has information on interest payments and the government's outstanding debt with instruments (Page 21) fiscal year FY 2022/23. Therefore, the response is revised to "A". Link updated to [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

**Answer:**

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year  
The central government's total debt burden at the end of the budget year

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex II named Basic Macro Indicators 2021-2024.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year However, the correct annex name is Annex\_-\_Basic\_Macro\_Indicators\_2020-2024.xls while the correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

IBP notes the comments by the government and the researcher. Further review of the documents shows that Annex I: 2022/23 has information on foreign and domestic loans, while the MTDS has information on interest payments and the government's outstanding debt with instruments (Page 21) fiscal year FY 2022/23

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.)"

**GUIDELINES:**

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

In the current OBS round, Annex I, 2021-2022 State Revenues indicate both Domestic and Foreign loans are broken down by sources Annex II-Basic macro Indicators, rows from 26,37,38,and 39

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The information is presented in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25) Interest rates are discussed in section 4.2.B "Market environment in the Medium Term" (pages 14-15), the maturity profile of the debt in section 5.2.1 "Refinancing risk" (page 10-11), and external and internal public debt is discussed in section 3 "Development of the debt portfolio" (pages 16-17). Note that the document has an error on the page numeration. The file is located in the folder: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

**Comments:** Updated link on the Medium Term Debt Management Strategy (MTDS). <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43990&token=589c6c6297c04bf82c2efbfe4889a6f5c5dc4cf85> Link to Basic Macro indicators [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

IBP acknowledges the government's response and the reviewer's comment. Based on further review, the documents referenced do not present information on interest rates on the debt but provide Interest Payments. The "Annex I: Explanatory Note to the Budget Framework Paper for the period 2022/23-2024/25" contains information on debt (whether it is domestic or external), the maturity period for the debts and sources for FY 2022/23 review budget year. See the table on Page 10 for reference. Other components of the total outstanding debt were presented only for FY 2021/22. Based on this, the response is revised from "B" to "C". <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=60008&token=0e42ac478aefd69cc69c9cbcf7d469162bebed632>

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

**Answer:**

Whether the debt is domestic or external  
Maturity profile of the debt

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex II- Basic Macro Indicator rows 356,37,38 and 39  
Also Annex I item 45

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

**Comments:** The information is presented in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25) Interest rates are discussed in section 4.2.B "Market environment in the Medium Term" (pages 14-15), the maturity profile of the debt in section 5.2.1 "Refinancing risk" (page 10-11), and external and internal public debt is discussed in section 3 "Development of the debt portfolio" (pages 16-17). Note that the document has an error on the page numeration. The file is located in the folder: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5B%40width%5D%5Bcurrentpage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40width%5D%5Bcurrentpage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements (please specify) The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&f=43990&token=589c6c6297c04bf82c2efbfe4889a6f5cdc4cf85>

**IBP Comment**

Based on the previous comment, information is provided for "Whether domestic or external" and maturity period only for the FY 2022/23 Budget year. Therefore, the response is revised to reflect accordingly.

**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.)"**

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

b. Yes, the core information is presented for the macroeconomic forecast.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

In Annex II Basic Macro Indicators we find;  
Nominal GDP  
Real GDP  
Inflation  
But there is no information on interest rates

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The information concerning interest rates is presented in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25), section 4.2.B "Market environment in the Medium Term" (pages 14-15). Note that the document has an error on the page numeration. The file is located in the folder: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Comments:** Information beyond the core elements is presented in the Macro indicators annex as per the link below

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b) More information on interest rate is provided in the budget framework paper under section vi. regarding Monetary Policy and Exchange Rate Developments. the corresponding link is <https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**IBP Comment**

IBP notes the government's comment. Further checks show that all information, except the interest rates, was provided in the Basic Macro Indicator sheet and the Rwanda Medium Term Debt Strategy document. IBP also notes that the Basic Macro Indicator sheet provides exchange rate and current account information for FY 2022/23. IBP agrees with the researcher's response "B". The interest rate referenced by the government reviewer speaks to the FY 2021 performance.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth



Information beyond the core elements (please specify)

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

In addition, we find also information on Balance of payments, gross investment, net savings, and private sector credit information.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Nominal GDP level Inflation rate Real GDP growth Interest rates

**Comments:** The information concerning interest rates is presented in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25), in section 4.2.B "Market environment in the Medium Term" (pages 14-15). Note that the document has an error on the page numeration.

The file is located in the folder: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

[tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Information beyond the core elements is presented in the Macro indicators annex as per the link below

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b) More information on interest rate is provided in the budget framework paper under section vi. regarding Monetary Policy and Exchange Rate Developments. the corresponding link is

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**IBP Comment**

Based on the previous comment, IBP agrees with the researcher's responses.

**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.)"**

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Basic Macro indicators contains information on consumer price inflation and real GDP growth but not the core elements with narrative discussion regarding the impact on the budget

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Comments:** Although some scenarios are presented concerning debt financing in the document "Rwanda Medium Term Debt Strategy" (pages 19-23), no scenarios are built for the full budget. The information is presented in the file titled "Rwanda Medium Term Debt Strategy" (Rwanda\_MTDS\_FY2022-23 2024-25) Interest rates are discussed in section 4.2.B "Market environment in the Medium Term" (pages 14-15), the maturity profile of the debt in section 5.2.1 "Refinancing risk" (page 10-11), and external and internal public debt is discussed in section 3 "Development of the debt portfolio" (pages 16-17). Note that the document has an error on the page numeration. The file is located in the folder:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

[tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

**Comments:** The correct link is below [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

IBP notes the government's response but agrees with the peer reviewer and response "D". The EBP and its supporting documents do not contain sensitivity analysis focusing on the impact of change in macroeconomic indicators on expenditure or revenue. Based on this, the response is revised from "C" to "D".

**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?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

The overview of the new policies and medium term macro-economic framework FY2021/22 budget is presented in pages 16 in section III.1. Information on the expenditures concerning the policies can be found on pages 32 (economic transformation), 33 (social transformation) and 35 (transformational governance) of the Executive Budget Proposal.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Comments:** Information on how policy proposals affect expenditures is included in Section V, "2022/23 Detailed Resource Allocation to NST1 Pillars" (pages 32-38). However, it is not clear which information concerns specifically to new policy proposals, as opposed to ongoing projects. The link to the Executive Budget Proposal (Budget Framework Paper) for the FY2022-23 is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the peer reviewer's comment and agrees. The response is revised to "C"

**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?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18)*

and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

Section III.1.7. Fiscal Stance for the Medium Term 2021/22 (See pages 22-25)  
Section IV.1.1 Projection of resources (see page 27).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A discussion on how new policy proposals affect revenues is discussed in Section IV. "The Budget for Fiscal Year 2022/23 and the Medium Term" (pages 28-30), but does not include all policy proposals. The correct link to the FY2022-23 file is:

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is <https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

Fiscal stance page 24 Projection of resources page 28

**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)?**

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

**Answer:**

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

Table 10 on page 26

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For the year 2022-23, the information is presented in Table 10 "Medium Term Fiscal Projections", (page 27). The correct link to the FY2022-23 file is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**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)?**

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

d. No, expenditures are not presented by program for BY-1.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link to the FY2022-23 Executive Budget Proposal is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

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?

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Table 10 (page 26) contains revised budget FY2020/21

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link to the FY2022-23 Executive Budget Proposal is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct links are; [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revision_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revision\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revision_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

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)?

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

**Answer:**

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

**Source:**

**Comment:**

Neither BY-1 nor BY-2 is presented by any expenditure classification.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link to the FY2022-23 Executive Budget Proposal is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:**

**Answer:**

None of the above

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

**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)?**

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting*

documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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?**

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

**Comment:**

No actual expenditure for prior years

**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)?**

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**



a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Table 10 on page 26

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For the year 2022-23, the information is presented in Table 10 "Medium Term Fiscal Projections", (page 27). The correct link to the FY2022-23 file is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

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)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

Table 10 of the BFP (EBP) on page 26

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For the year 2022-23, the information is presented in Table 10 "Medium Term Fiscal Projections", (page 27). The correct link to the FY2022-23 file is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**IBP Comment**

IBP notes the comments by the reviewers. Further information shows that "Other revenue" is about 15% of the total revenue presented for BY-1. As such, at least two-thirds of the total revenue is presented. Therefore, the response is revised from "A" to "B"

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?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Comment:**

BFP, table 10 contains a revised budget with revenues for 2020-2021

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For the year 2022-23, the information is presented in Table 10 "Medium Term Fiscal Projections", (page 27). The correct link to the FY2022-23 file is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**IBP Comment**

Link updated based on external review

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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

b. No, revenue estimates for BY-2 and prior years are not presented by category.

**Source:**

**Comment:**

**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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No, individual sources of revenue are not presented for BY-2 and prior years.

**Source:**

**Comment:**

**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?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

**Source:**

**Comment:**

**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 preceding 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.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;

- 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.

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

Table 10 regarding Resources and Expenditure over a medium term on page 26

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For the year 2022-23, the information is presented in Table 10 "Medium Term Fiscal Projections", (page 27). The correct link to the FY2022-23 file is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Comments:** The correct document is the Medium Term Debt Strategy The link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43990&token=589c6c6297c04bf82c2efbfe4889a6f5cdc4cf85>

**IBP Comment**

IBP agrees with the researcher's response and peer reviewer's comment.

**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?**

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment*

arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

**Answer:**

d. No actual data for government debt are presented in the budget or supporting budget documentation.

**Source:**

**Comment:**

Only one year prior to Budget year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Three years prior to the budget year (BY-3).

**Comments:** Updated link: [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=48060&token=7f43eb3cdbc11985bf2bd6750a7237f408436533)

[eID=dumpFile&t=f&f=48060&token=7f43eb3cdbc11985bf2bd6750a7237f408436533](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=48060&token=7f43eb3cdbc11985bf2bd6750a7237f408436533)

**IBP Comment**

IBP notes the government's response but agrees with the researcher. The response "D" is maintained.

**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.)"**

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all*

of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

**Answer:**

d. No, information related to extra-budgetary funds is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

on Page 11 and 12, information regarding the Economic recovery fund, Rwandair Support, school construction and Job creation is presented

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to extra-budgetary funds is not presented.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to extra-budgetary funds is not presented.

**IBP Comment**

IBP agrees with external review. Response changed to "D"

**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?**

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Comment:**

Annex called summarized CG transfers to LG for FY2021-2022 in excel sheet

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The name of the file is "Annex\_Summarised Central Government Transfers to LGs 2022-23". The correct link to the FY2022-23 file is:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However the correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

Link updated.

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 budget policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

**Comments:** An alternative display of expenditures is presented in the file titled: "Gender Budget Statement FY2022-2023", where expenditure is classified by agency and districts according to their impact on projects aimed to improve gender equality. The correct link to the FY2022-23 file is:

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**



Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

**Answer:**

Impacts of budget policies by gender

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Impacts of budget policies by gender.

**Comments:** An alternative display of expenditures is presented in the file titled: "Gender Budget Statement FY2022-2023", where expenditure is classified by agency and districts according to their impact on projects aimed to improve gender equality. The correct link to the FY2022-23 file is:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

Response updated to "C"

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?

**GUIDELINES:**

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

**Answer:**

d. No, estimates of transfers to public corporations are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:****Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, estimates of transfers to public corporations are not presented.

**Comments:** The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?  
tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**IBP Comment**

Response changed "D"

**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.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

**Comment:**

Subsidies table 9 on page 24,  
Support of MICE and public transport due covid restriction

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Comments:** The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** Amount for Economic Recovery Fund of Frw 82 billion was provided to the Private Sector to cater for the consequences caused by the COVID-19 pandemic. The right link is <https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**IBP Comment**

No quasi-fiscal activity for the budget year. The amount for the economic recovery fund on COVID-19 applies to the FY 2020/2021 Fiscal year. Response changed to "D" .

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets, and an estimate of their value.)**

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or

supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

**Answer:**

d. No, information related to financial assets is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=20535&token=da65839f9dc0686e86732f2bf7b40090f9b9c417>

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb>

**Comment:**

Table 9 contains financial assets

Also the consolidated financial statement year ended 2021, on page 14

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to financial assets is not presented.

**Comments:** The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agrees with the peer reviewer. Response changed to "D"

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

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?**

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

Comment:

Annex II-1 Detailed expenditure by agency, (Page 81) in excel sheet

Peer Reviewer

Opinion:

Comments: The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

Government Reviewer

Opinion: Agree

Comments: However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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, for at least the budget year?

(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.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Disaster Management interventions: Will cover installation of new lightning protection systems in Rutsiro District; provision of assistance to all people affected by disasters and operationalization of disaster management fund (page 34).

Indicate materialization of some contingent liabilities from SoEs and 'Too big to fail' private investments, which would require Government's support

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to contingent liabilities is not presented.

**Comments:** The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for all contingent liabilities.

**Comments:** Check 2022-23 MTDS (BFP Annex on page 7) <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43990&token=589c6c6297c04bf82c2efbfe4889a6f5cdc4cf85>

**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.)**

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

**Answer:**

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=20535&token=da65839f9dc068e86732f2bf7b40090f9b9c417>

Comment:

**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, for at least the budget year?**

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

c. Yes, estimates of some but not all sources of donor assistance are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

External resource projection FY2021/22 amounting to 1,263.7 billion FRW (page 27 and 28)

**Peer Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, estimates of some but not all sources of donor assistance are presented.

**Comments:** Som estimates can be found in an aggregated manner in file titled "Annex I 2022-2023 State Revenues", under section "13 Grants", but no narrative is included. The correct link to the FY2022-23 file is: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

Opinion: Agree

**Comments:** The correct link is [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636)

[eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b) Plus annex I of the EBP

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)



**IBP Comment**

Response changed to "C". External grants source provided but no narrative.

**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.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

d. No, information related to tax expenditures is not presented.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

**Comments:** Information concerning tax expenditures is presented in the document titled "Tax Expenditure Report".

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43986&token=3c75f1fc3ff9015baea9296727ce561c138f5adb>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all tax expenditures.

**Comments:** The correct link is [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=43986&token=3c75f1fc3ff9015baea9296727ce561c138f5adb)

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

[tx\\_filelist\\_filelist%5B%40widget\\_0%5D%5BcurrentPage%5D=2&tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

[2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

[2025\\_Executive\\_Budget\\_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=ee0c11d7e0bf118fc0582e6f4a8c9821)

**IBP Comment**

IBP agrees with researcher's response.

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?****GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

c. Yes, estimates of some but not all earmarked revenues are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Non-Tax revenue collection under subsection IV.1.1. Projection of Resources. Provides a narrative of an amount of FRW 34.4 billions which represents internally generated non-tax revenue collections of the various Government Agencies comprising the Rwanda National Police and the Rwanda Development Board, Rwanda Revenue Authority, Rwanda Mines, Petroleum and Gas Board and the Rwanda Correctional Service

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, estimates of earmarked revenues are not presented.

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636> Check page 29.

**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?****GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. 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.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Executive Budget Proposal (BFP) from page 31-36

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Executive Budget Proposal from page 32 to 38. The correct link for the EBP FY2022-23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**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)?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. 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.

**Source:**

**Comment:**

Government policy is reflected in the NST1 (page 26-30) is presented for FY2021/22, FY2022/23 and FY2023/24.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for the EBP FY2022-23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**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?**

*GUIDELINES:*

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

The BFP indicates that school construction program and other infrastructure projects (energy, roads, water, sanitation and agriculture) fast tracked to boost the

recovery of the economic and to create jobs (page 11-12)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Non-financial data is included in the document titled "Annex II-10 2022-2025 PBB\_Performance Based Budgeting in Rwanda".

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** Check Annex II-10 under the link below [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**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?**

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

**Answer:**

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

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**Comment:**

Annex 10 Performance based budgeting (PBB)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Non-financial data is included in the document titled "Annex II-10 2022-2025 PBB\_Performance Based Budgeting in Rwanda".

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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**Government Reviewer**

**Opinion:** Agree

**Comments:** [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

2025\_Executive\_Budget\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b

**IBP Comment**

IBP notes that the correct link for the review is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

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

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

Annex 10; PBB

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Non-financial data is included in the document titled "Annex II-10 2022-2025 PBB\_Performance Based Budgeting in Rwanda".

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Comments:** The correct link [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b) Annex 10 PBB

**IBP Comment**

IBP acknowledges the government's comment and the correct link. Based on the review, the PBB document covers all 16 sectors with non-financial data on results compared to the four ministries (Agriculture, Education, Health and Infrastructure) presented in the previous round. Therefore, IBP agrees with the government's response and adjusts the response from "C" to "B".

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?

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2021-2024\\_Executive\\_Budget\\_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2021-2024_Executive_Budget_Proposal%2F&cHash=b68e9cd9ff6dd9b42a4cfe103da4a308)

**Comment:**

The table showing the allocation of resources on Social Transformation Pillar for 2021/2022 and in the medium term (page 34). Check allocation to Social protection. Social protection is meant to scale up the coverage of Social Protection programmes designed to support vulnerable households will be done through VUP classic Public Works and expanded Public Works. Support extremely poor households with VUP direct support and Nutrition Sensitive Direct Support. Addressing human security issues in Districts through construction of houses for needy Genocide Survivors and construction and rehabilitation of houses for vulnerable households.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Comments:** Annex II-9, titled "2022/25 State Expenditure by NST Initiative", includes the financial data for the Social Transformation pillar in an aggregated manner. The Budget Framework Paper includes a narrative concerning the projects on social transformation on page 35 and 36. However, it is not clear how the total amount is allocated to the most impoverished part of the population.

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=43987&token=0ab46aca3c209c4a1da4616ff14cb516f6ec6636>

**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)?**

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=2d1368c927f9ff74b2de446439271c7c](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=2d1368c927f9ff74b2de446439271c7c)

**Comment:**

Budget Call circular: A detailed calendar can be found in the Excel document titled "BCC\_II\_Annexes\_2021-22\_FY\_Central\_Government" in the tab named "Annex 11. Budget Consultation calendar".

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, a timetable is not issued to the public.

**Comments:** A detailed calendar does not exist in the mentioned file for FY2022/23. [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e) Check Annex 1 P&B calendar

**Government Reviewer**

**Opinion:** Agree

**Comments:** Alternative link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e) Check Annex 1 P&B calendar

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e) Check Annex 1 P&B calendar

**IBP Comment**

IBP notes the reviewer's and government's responses. Based on sufficient evidence, the response "A" is selected.

**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.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-2022\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

**Comment:**

Information on real GDP, inflation exchange rate is presented under the section B. Macroeconomic context 2021/22 Budget Preparation

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Some information concerning the macroeconomic forecast is included, such as real GDP growth estimation and inflation. The link to the document for FY2022-23 is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09>

**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.)

**GUIDELINES:**

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget

itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-2022\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

**Comment:**

From page 1 of the PBCC information regarding NST1, social protection is provided.  
Annex-15: Gender Based Statement guidelines.  
BCC II Annexes 2021-2021 central government

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A discussion on expenditure policies and an estimate of total expenditures can be found in the document titled "CG\_2nd\_BCC\_2022-23" (Guidelines for preparation of budget estimates for FY 2022/23 and Medium Term Expenditure Framework for the period 2022/23 - 2024/25) (pages 3-10). <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09>

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)

**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.)**

**GUIDELINES:**

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core

components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-2022\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

**Comment:**

Some information is presented but lack core elements

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Some information concerning revenue is included in the table titled "Estimates for Resources and Outlays" in page 3 of the Second Call Circular. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the government's revenue policies and priorities.

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09> Check from page 3 on estimates for resources and outlays

**IBP Comment**

IBP agrees with researcher's response.

**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?**

**GUIDELINES:**

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-2022\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

**Comment:**

Information on debt is presented under "estimates for Resources and Outlays 2021/22-2023/2024 (Page 3)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Comments:** Some information on debt is presented, but as a percentage. The table does not include the amount of net new borrowing needed in the upcoming budget year, the central government's total debt burden at the end of the upcoming budget year; or the interest payments on the outstanding debt for the upcoming budget year. Pre-Budget Statement (Budget Call Circular) for FY2022/23:

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09>

[eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09)

**IBP Comment**

IBP notes the peer reviewer's comment and agrees that some information on debt presented is in percentages, not estimates of the key information above. The response is revised from "B" to "D".

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

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-2022\\_Second\\_Budget\\_Call\\_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2F&cHash=0121bc69b146fdd88a193b4f0a57267e)

**Comment:**

BCC II Annexes 2021-2022 Central government (Annex 1 Ceilings)

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

b. No, multi-year expenditure estimates are not presented.

**Comments:** The information included in the document titled "BCC\_II\_Annexes 2022-23 FY Central Government", Annex 1: Indicate Budget Ceilings by Ministry and Category concerns four budgeting periods, but in the past, not the future. So for this budgeting period, they are included 2018/2019, 2019/2020, 2020/2021 and 2021/2022. Pre-Budget Statement (Budget Call Circular) for FY2022/23:[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)[2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)**Government Reviewer****Opinion:** Agree**Comments:** The correct link [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2022-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)[2023\\_Second\\_Budget\\_Call\\_Circular%2FCentral\\_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2022-2023_Second_Budget_Call_Circular%2FCentral_Government%2F&cHash=b82f48c82c878b9c09ddf666d1140dee)**IBP Comment**

IBP agrees with the peer reviewer. Response changed to "B"

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

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)[2022\\_Original\\_Finance\\_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)**Comment:**

Economic Classification is found in Annex II-1 page 40, and Annex II-4 page 459,

Administrative classification is presented in Annex II-1 and Annex II-6 page 508,

Functional classification is also presented in Annex II-8 page 522.

**Peer Reviewer****Opinion:** Agree**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32)[eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32) Expenditure estimates are presented by economic classification in Annex II-1 (detailed expenditure by budget unit), page 36, Annex II-4 (budget by budget agency and economic classification), page 518, Annex II-7 (budget by agency and by economic chapter), page 577. Expenditure estimates are presented by administrative classification in

Annex II-1 (detailed expenditure by budget agency), page 36, Annex II-4 (budget by agency and economic classification), page 518, and Annex II-6 (budget by budget agency), page 572. Expenditure estimates are presented by functional classification in Annex II-8 (state expenditure by COFOG divisions and groups), starting in page 587.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32>

**59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Original\\_Finance\\_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)

**Comment:**

See Annex II-1, Annex II-4, 6 and 8

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Expenditure estimates are presented by economic classification in Annex II-1 (detailed expenditure by budget unit), page 36, Annex II-4 (budget by budget agency and economic classification), page 518, Annex II-7 (budget by agency and by economic chapter), page 577. Expenditure estimates are presented by administrative classification in Annex II-1 (detailed expenditure by budget agency), page 36, Annex II-4 (budget by agency and economic classification), page 518, and Annex II-6 (budget by budget agency), page 572. Expenditure estimates are presented by functional classification in Annex II-8 (state expenditure by COFOG divisions and groups), starting in page 587.

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32>

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

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=24238&token=23caa1e81eba6c54f3880252fbeb645975857f7c>

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Original\\_Finance\\_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)

**Comment:**

Annex II-2 on page 382

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Estimates for programs accounting for all expenditures are presented in Annex II-2 (budget by program and sub-program), page 411.

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> check page 411

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

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Original\\_Finance\\_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)

**Comment:**

The Enacted Budget on page 13 presents domestic resources in Table "C"

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Revenues are presented by categories in Annex I - State Revenues, page 30-33.

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Check page 30

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

### GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

### Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

### Source:

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=24238&token=23caa1e81eba6c54f3880252fbeb645975857f7c>

### Comment:

Annex I page 34

### Peer Reviewer

**Opinion:** Agree

**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Revenues are presented by categories in Annex I - State Revenues, page 30-33.

### Government Reviewer

**Opinion:** Agree

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32> Annex I page 30

## 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?

### GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available



revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Original\\_Finance\\_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Original_Finance_Law%2F&cHash=dd08e2a7ea54ae8ff41ac0739300a49e)

**Comment:**

In Table "A" page 8 there is information on borrowing,  
In table "B" page 10 there is information on Interest payment.  
No information on outstanding debt.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The document to be used as Enacted Budget is the Original Finance Law FY2022/23. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32>

**Government Reviewer**

**Opinion:** Agree

**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.)

**GUIDELINES:**

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

a. The Citizens Budget provides information beyond the core elements.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2021-2022%2F&cHash=a15d5804d50b69777ef701c09bffd0e3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2021-2022%2F&cHash=a15d5804d50b69777ef701c09bffd0e3)

**Comment:**

The Citizens Budget contains core information such as;

- 1) Expenditure projections on (page 12), graph 6
- 2) Funding sources/revenue on (page 11), graph 5
- 3) The main policy reforms/initiatives in the budget on page 10
- 3) The Economic outlook/macroeconomic forecast upon-which the budget is based on (page 6-7), and
- 4) Contact information for follow-up by citizens on page 36

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Citizens Budget contains core information such as; 1) Expenditure projections on (page 6-8) 2) Funding sources/revenue on (page 6) 3) The main policy reforms/initiatives in the budget (page 17-24) 3) The Economic outlook/macroeconomic forecast upon-which the budget is based on (page 4-5) 4) Contact information for follow-up by citizens on page 16 The correct link for the Citizen's Guide 2022/23 is:

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=51224&token=5df52744a0ead1cca839559497fe7f7dc0726e7b>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

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

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

**Answer:**

a. 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.).

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2019-2020%2F&cHash=52bb9672c09153893aebefb08cc16bc3](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2019-2020%2F&cHash=52bb9672c09153893aebefb08cc16bc3)

Radio Isango Star website:

<https://www.isangostar.rw/cladho-iravuga-ko-ingengo-yimari-itita-ku-bana-uko-bikwiriye>

To Districts:

1. <https://www.kirehe.gov.rw/inyardiko>

2. <https://www.nyabihu.gov.rw/index.php?elD=dumpFile&t=f&f=56345&token=0c763faea7a793d9099d64938c776ceb46d16d74>

3. <https://www.muhanaga.gov.rw/index.php?elD=dumpFile&t=f&f=57465&token=ec44809e5731feb97e746c56bc2a31819ac28f83>

4. <https://www.gatsibo.gov.rw/index.php?elD=dumpFile&t=f&f=57736&token=f7534a00e639e6ac8fcac36b9ac76ebf60843b8a>

5. <https://www.karongi.gov.rw/inyardiko>

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fkarongi%2Finyandiko%2Fngenamigambi%2F&cHash=75f058a63d1dec4dcfdee0ec09c64ba4

6. <https://www.kigalicity.gov.rw/index.php?eID=dumpFile&t=f&f=58416&token=65c2a9515f7c5a61a2e829797d4164e2c92fb64c>

7. <https://www.rusizi.gov.rw/publication?>

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Frusizi%2Finyandiko%2FINGENGO\_Y\_IMARI\_Y\_AKARERE%2F&cHash=b8900a622be4471f0baa999ee7af3e27

8. <https://www.musanze.gov.rw/inyandiko-2>

9. <https://www.kamonyi.gov.rw/index.php?eID=dumpFile&t=f&f=59227&token=c8bb9bf7b1c65635e0d117a96afd7ee08e644d16>

10. <https://www.rwamagana.gov.rw/index.php?eID=dumpFile&t=f&f=58999&token=0e2ca973b1f26852c5cbd94e0f00cf73ee5b3209>

11. <https://www.nyaruguru.gov.rw/inyandiko?>

tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fnyaruguru%2Finyandiko%2Fngenamigambi%2F&cHash=1087c068153aa83ee9d58d0669df15a8

12. <https://www.nyamasheke.gov.rw/index.php?eID=dumpFile&t=f&f=59880&token=9f9a53d87a728ca9571b419443dc68484bc99200>

**Comment:**

Website publication, designing and disseminating booklets to all districts, in some schools and Universities.  
This time, dissemination took a combination of media and other tools, internet, radios and face to face interactions than the previous years

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Article published in The New Times, "Citizens urged to hold leaders accountable on budget execution" on August 17, 2022.  
<https://www.newtimes.co.rw/article/390/news/politics/citizens-urged-to-hold-leaders-accountable-on-budget-execution> Post on X by Citizen Voice and Actions @CVA\_Rwanda "The Ministry of Finance shares Citizen Guide Book to help everyone understand the budget and involve them in the Budget planning processes. Youth are encouraged to take part in every budget planning processes!" @RwandaFinance" 07/12/2022

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)  
tx\_filelist\_filelist%5Baction%5D=list&tx\_filelist\_filelist%5Bcontroller%5D=File&tx\_filelist\_filelist%5Bpath%5D=%2Fuser\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\_Budget%2FBudget\_Citizen\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538 other media tools include; <https://twitter.com/EdwinMusoni/status/1566864463889928193> <https://twitter.com/EdwinMusoni/status/1571812746575872001>

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

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

b. 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.

**Source:**

Rwanda Broad casting Agency (RBA-Radio and TV):

**Comment:**

Consultations were made, and the Ministry of local government in partnership with civil society organization discussing with Ministry of Finance on how to strengthen participation (both Child and Adolescent) in decision making agreeing on including citizen's ideas/ requirement for budget information.

They emphasized on feedback, ensuring previous requirement are considered first prior to seeking more from them yet nothing is done on the previous requirement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.

**Comments:** Check Page 16 section VI <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51224&token=5df52744a0ead1cca839559497fe7f7dc0726e7b> Feedback Report <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57755&token=caa50fc2fea67c0c9e062d954497dfda49c76cbb>

**Comments:** Check Page 16 section VI <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51224&token=5df52744a0ead1cca839559497fe7f7dc0726e7b> Feedback Report <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57755&token=caa50fc2fea67c0c9e062d954497dfda49c76cbb>

**IBP Comment**

IBP acknowledges the government's response. IBP understands the collaboration between MINECOFIN, CLADHO and UNICEF on Citizens' Budget design and dissemination and notes areas for further improvement by collecting citizens' information needs before dissemination. Nonetheless, response "B" is chosen based on existing partnership efforts on the Citizens Budget.

**67. Are "citizens" versions of budget documents published throughout the budget process?**

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

**Answer:**

c. A citizens version of budget documents is published for at least one stage of the budget process.

**Source:**

MINECOFIN;

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2020-2021%2F&cHash=70543635e1f740602fd9c53c2da3ce](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2020-2021%2F&cHash=70543635e1f740602fd9c53c2da3ce)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2020-2021%2F&cHash=70543635e1f740602fd9c53c2da3ce](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2020-2021%2F&cHash=70543635e1f740602fd9c53c2da3ce)

**Comment:**

For only the enacted budget

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link for the Citizen's Guide 2022/23 is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51224&token=5df52744a0ead1cca839559497fe7f7dc0726e7b>

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51224&token=5df52744a0ead1cca839559497fe7f7dc0726e7b>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

**Comments:** For budget formulation (Executive budget proposal) has an explanatory note as per the link below

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Framework\\_Paper%2F2022-2025\\_Executive\\_Budget\\_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Framework_Paper%2F2022-2025_Executive_Budget_Proposal%2F&cHash=7c239e116300d58f201c61e7178eb77b) For enacted budget (Original budget), the citizen's guide was published as well in three languages as per the link below

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Citizen\\_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Citizen_Guide%2F2022-2023%2F&cHash=76f94581098fd2c9764f34ffa0378538)

**IBP Comment**

IBP agrees with the researcher. An explanatory note in this regard does not count as a Citizens version of the Budget.

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

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

**Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=12814&token=7e5b0b6a13ab9da5ee52a50495adf8ae1efc1622>

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=12811&token=ae587048aaf67bf94556f74fde713e2d38303bc1>

**Comment:**

The in-year Report presents actual expenditure on;

Economic classification on government operations table link above

Functional classifications is presented under budget execution by sectors\_COFOG

Administrative classification: information on Education, health and Covid-19 related expenditures are presented (page 26)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Comments:** The In-Year Reports do not present actual expenditures by administrative classification.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=57357&token=ae4e9f8b92e85cf76c691fdbbf8a34407dddb1e)

[elD=dumpFile&t=f&f=57357&token=ae4e9f8b92e85cf76c691fdbbf8a34407dddb1e](https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=57357&token=ae4e9f8b92e85cf76c691fdbbf8a34407dddb1e) [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=57356&token=7de3851c264f6f4d35e75019b2380fe26b87731a)

[elD=dumpFile&t=f&f=57356&token=7de3851c264f6f4d35e75019b2380fe26b87731a](https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=57356&token=7de3851c264f6f4d35e75019b2380fe26b87731a)

**IBP Comment**

Response changed to "B"

**68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:**

**Answer:**

Economic classification

Functional classification

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Economic classification Functional classification

**Comments:** Expenditures by economic classification are presented in the report "Statement of Government Operations". Expenditures by functional classification are presented in the report "Budget Execution by COFOG". For example, Q1 FY2022-23:

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

**IBP Comment**

Answer changed to "Economic and Functional Classifications"

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

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12813&token=3bff430a61c9a6f1db742cd4be6128e61be20376>

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** Actual expenditures are presented by programs in the report titled "Budget execution by Program and Subprogram". For example, for Q1 FY2022-23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57357&token=ae4e9f8b92e85cf76c691fdbbbf8a34407dddb1e>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57356&token=7de3851c264f6f4d35e75019b2380fe26b87731a>

**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?**

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2020-2021\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-2021_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)  
Government Operations Table  
<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12811&token=ae587048aaf67bf94556f74fde713e2d38303bc1>

**Comment:**

Projected and provisional expenditure comparison

**Peer Reviewer**

**Opinion:** Agree

**Comments:** As an explane, for Q1 FY2022-23: [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2022-2023\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2022-2023_Budget_Execution_Reports%2FQuarter_I%2F&cHash=2a639df331fdc028a7c9be99bdc31b6c)

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?>

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

**GUIDELINES:**

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-2021_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2020-2021\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-2021_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

**Comment:**

Table 2 on (page 8)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The individual sources of revenue are presented in the Budget Execution Report, section 2 "Performance of Revenue".

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe)

[eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe)

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

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**Source:**

**Comment:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12811&token=ae587048aaf67bf94556f74fde713e2d38303bc1>

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2020-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-)



2021\_Budget\_Execution\_Reports%2FQuarter\_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The individual sources of revenue are presented in the Budget Execution Report, section 2 "Performance of Revenue".

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe>

**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?**

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12811&token=ae587048aaf67bf94556f74fde713e2d38303bc1>

**Comment:**

Fiscal table

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In the In-Year Report, the fiscal table includes a comparison of the actual revenues to-date (Prov Act) with either the enacted levels (Proj). For Q1, FY2022-23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57358&token=85a5499db7fc1526d6b41ff84fb37270459d6dfe>

**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?**

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

*· the amount of net new borrowing so far during the year;*

- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12812&token=e15e8b13c23f13d4c8bbe424e8c1fa5a8d80cefc>

**Comment:**

Debt and Financing section 5 (page 33-34)

On page 34, it is stated that "This cash deficit was financed with net external new debt of 255.4 billion FRW". Implying new debt this year

The central government's total debt burden at that point in the year no information presented, and

The interest payments to-date on the outstanding debt presented on page 15.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Net new borrowing is presented in section 3.3 "Net Lending / Borrowing and financing. Interest payments is presented in section 3.1 "Expense", under the heading "Interest payments". For example, for Q1 FY2022/23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57359&token=89218b5699665a9491d0e26a04e4f564dfcbb25>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57359&token=89218b5699665a9491d0e26a04e4f564dfcbb25>

**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.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- interest rates on the debt;

- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

**Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-2021_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2020-2021\\_Budget\\_Execution\\_Reports%2FQuarter\\_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2020-2021_Budget_Execution_Reports%2FQuarter_I%2F&cHash=4285fc99a7559dab3483049c4eb6cbc8)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented, but it excludes some core elements.

**Comments:** Check Page 16 on the link below [https://www.minecofin.gov.rw/index.php?](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57359&token=89218b5699665a9491d0e26a04e4f564fdfcbb25)

[eID=dumpFile&t=f&f=57359&token=89218b5699665a9491d0e26a04e4f564fdfcbb25](https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57359&token=89218b5699665a9491d0e26a04e4f564fdfcbb25)

**IBP Comment**

Response changed to "C"

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

**GUIDELINES:**

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

**Answer:**

b. 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.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

In the Revised Budget law, from page 2

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The updated forecast and an explanation is presented in section 3 "Recent Macro-Economic Performance and Projections", in the document titled "Explanatory note to the 2021/22 Budget revision proposals". The link to the report is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.

**Comments:** Check the explanatory note to the revised budget in the link below <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

**IBP Comment**

IBP agrees with researcher

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

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=17429&token=b4d4e19642fce4228d511ac85ffa861d1ec9ab85>

**Comment:**

Explanations in the explanatory notes

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The updated expenditure estimates and an explanation is presented in section 3.1.5 "Fiscal Performance July-September 2021", table 5, and in section 4 "The revised 2021/22 budget proposals" under "Expenditure" in the document titled "Explanatory note to the 2021/22 Budget revision proposals". The link to the report is: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55> Check from page 9 of the explanatory note

**IBP Comment**

IBP agrees with the researcher response.

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

The year in consideration for the Mid-Year Report is FY2020/21.

Updated expenditure estimates by administrative classification are presented in Annex II.1(Detailed budget by budget agency), page 37,

Updated expenditure estimates by functional classification are presented in Annex II.4 (State Expenditure by COFOG divisions and groups), page 522.

Updated expenditure estimates by economic classification are presented in Annex II.7 (Budget by agency and by economic chapter), page 513.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The year in consideration for the Mid-Year Report is FY2021/22. Updated expenditure estimates by administrative classification are presented in Annex II.1(Detailed expenditure by budget agency), page 20, Updated expenditure estimates by functional classification are presented in Annex II.8 (State Expenditure by COFOG divisions and groups), page 530. Updated expenditure estimates by economic classification are presented in Annex II.7 (Budget by agency and by economic chapter), page 521. Link: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39352&token=b89323526750a33d63c612a27ff7e6e809dcf5c7>

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**IBP Comment**

Fiscal Year in consideration is FY 2021/2022.

**78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:**

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?**

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional*

classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

Considering for the Mid-Year Report of FY2020/21.

Expenditure estimates by program are presented in Annex II.2 (Budget by program and sub-program), page 377, and Annex II.5 (Budget by agency, program and sub-program), page 476.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The year in consideration for the Mid-Year Report is FY2021/22. Expenditure estimates by program are presented in Annex II.2 (Budget by program and sub-program), page 384, and Annex II.5 (Budget by agency, program and sub-program), page 481. Link:

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=39352&token=b89323526750a33d63c612a27ff7e6e809dcf5c7>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7) Check Annex II-5

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

21\_Revised\_Budget\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df

**Comment:**

Some explanations are presented in the explanatory notes document from page 7

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The year in consideration for the Mid-Year Report is FY2021/22. Updated revenue estimates are presented in Annex I (State Revenues) in the document titled "Law modifying Law n° 14/2019 of 30/06/2019 determining the State finances for the 2019/2020 fiscal year".

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39352&token=b89323526750a33d63c612a27ff7e6e809dcf5c7> Some explanations on the differences are given section 4 "The Revised 2021/22 budget proposals" (page 11) in the document titled "Explanatory note to the 2021/22 budget revision proposals" <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55> check page 9

**IBP Comment**

IBP agrees with the researcher's response. Fiscal Year in view is FY 2021/2022

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

Fiscal performance section, of the explanatory notes: Table 2: Fiscal Performance July-September 2020 (page 6).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The year in consideration for the Mid-Year Report is FY2021/22. Revenue estimates by category are presented in section 3.1.5 "Fiscal performance July-September 2021" (page 6) in the document titled "Explanatory note to the 2021/22 budget revision proposals"

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=39351&token=d0260f50ac413d42cb87bcd3c236951e99a9ab55>

**Government Reviewer**

**Opinion:** Agree



**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7) Check annex I

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2020-21\\_Revised\\_Budget\\_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2020-21_Revised_Budget_Law%2F&cHash=d9edfa4db6fa42095265f5d3a9e928df)

**Comment:**

Both the revised budget law and the explanatory notes document present individual sources of revenue accounting for all revenues

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**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?**

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

**Answer:**

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=42541&token=efb72e81fbb63f57d67ff4cbdb4a7139c8e0cfa9>

**Comment:**

There are some information on estimates of debt and debt management but information differences between the original debt and updated estimates is missing (pages 378, 120), domestic loan borrowing page 34

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Correct link is [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FAnnual\\_State\\_Finance\\_Laws%2F2021-2022\\_Revised\\_Finance\\_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FAnnual_State_Finance_Laws%2F2021-2022_Revised_Finance_Law%2F&cHash=a1f8a0bb3eac24d325e427635af2fab7)

**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?**

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-)

2022\_Budget\_Execution\_Reports%2FQuarter\_IV%2F&cHash=c07e5d465b8f33240459614a484cece8

**Comment:**

No estimates and the document does not qualify as per OBS requirement for Year End Report

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Comments:** The correct document is the annual consolidated financial statement for the year that ended June 30th, 2021. The link is below <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb> Check page 15

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D"

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2FQuarter_IV%2F&cHash=c07e5d465b8f33240459614a484cece8)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2FQuarter\\_IV%2F&cHash=c07e5d465b8f33240459614a484cece8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2FQuarter_IV%2F&cHash=c07e5d465b8f33240459614a484cece8)

**Comment:**

Document does not qualify as YER

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** This is the link [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2FQuarter\\_IV%2F&cHash=c07e5d465b8f33240459614a484cece8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2FQuarter_IV%2F&cHash=c07e5d465b8f33240459614a484cece8)

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D".

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

None of the above

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Economic classification Functional classification The link is below [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2FQuarter\\_IV%2F&cHash=c07e5d465b8f33240459614a484cece8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2FQuarter_IV%2F&cHash=c07e5d465b8f33240459614a484cece8)

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is valid.

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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51696&token=5fa40efb6c75fa5b1133354136905d0f5ab0cfb7>

**Comment:**

Unfortunately, the PDF annexed contains this information but for comparative purposes it does not qualify

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**Comments:** The link is below <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51695&token=8b5d5478c22687d4e826438857206816c5286d46>

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D".

**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?****GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-2022\\_Budget\\_Execution\\_Reports%2FQuarter\\_IV%2F&cHash=c07e5d465b8f33240459614a484cece8](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2FQuarter_IV%2F&cHash=c07e5d465b8f33240459614a484cece8)

**Comment:**

On page 12 estimates for revenues are presented

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb> check page 15 of 56

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D".

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

b. No, the Year-End Report does not present revenue estimates by category.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb>

**Comment:**

The consolidated financial statement 2020/21 (page 13)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. No, the Year-End Report does not present revenue estimates by category.

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "B"

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present individual sources of revenue.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb>

**Comment:**

Consolidated financial statement supplements the budget execution report (page 13)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, the Year-End Report does not present individual sources of revenue.

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D".

**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?****GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Comment:**

On page 18, and interest on loan and borrowing is presented as finance cost (page 15, 18 and 40)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. 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.

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "D".

**90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:**

**Answer:**

None of the above

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aebe>

**Comment:**

Considering the audited consolidated financial statement 2020/21

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** None of the above

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**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?**

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*



To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=51698&token=e4091382f5997509a5806ee426bf82dfaa314850>

**Comment:**

The budget execution page 8, but can not be considered as YER

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.

**Comments:** The Ministry of Finance and Economic Planning has three departments among others that all prepare year-end reports. In this case, the office of the Chief Economist prepares the annual economic report as per the attached link, which contains all this information.

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=44675&token=018052bbc7f95213304ee3f264290a046ef56b07>

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is "D".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

**Answer:**

None of the above

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=51698&token=e4091382f5997509a5806ee426bf82dfaa314850>

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** None of the above

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Nominal GDP level Inflation rate Real GDP growth Link <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=44675&token=018052bbc7f95213304ee3f264290a046ef56b07>

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "None of the above"

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

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=51698&token=e4091382f5997509a5806ee426bf82dfaa314850>

**Comment:**

Section 5 of the budget execution report quarter IV,

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**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?**

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Execution\\_Reports%2F2021-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

[2022\\_Budget\\_Execution\\_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Execution_Reports%2F2021-2022_Budget_Execution_Reports%2F&cHash=e2608fd8b41d8a99ecb0f8ffb78f8650)

**Comment:**

The budget execution report does not qualify for OBS YER, "D" is selected. Though it contains estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**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?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=51698&token=e4091382f5997509a5806ee426bf82dfaa314850>

**Comment:**

From page 43 of the budget execution report, considered as YER by OBS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. 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.

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "D".

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

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aabe>

**Comment:**

The audited consolidated financial statement of 2020/21, (page 15)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Comments:** The Audited Consolidated Financial Statements was published on July 12, 2022, so more than 12 months after the end of the fiscal year to which it corresponds. So according to the Open Budget Survey methodology, it is not considered as "available to the public".

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "D".

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

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb6>

**Comment:**

Considering the audited consolidated financial statement of 2020/21, In 2022 Rwanda was preparing for CHOGM, the recent 2021/22 report is not out yet.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A financial statement is presented within the Year-End Report in section 4 "State Consolidated Financial Statements" (page 11-18), including a consolidated Statement of Revenues and Expenditure, a Statement of Financial Assets and Liabilities, a Statement of cash flows, and a Statement of changes in net assets. Notes are included from page 20 to 59. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46999&token=63e316b0a4f817d7e6c7dc9ec341d21fc611aeb6>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The annual consolidated financial statement in Rwanda is published after it is audited, which is normally 10 months after the closure of the fiscal year.

**IBP Comment**

As the report was published more than 12 months after the fiscal year-end, the document is considered not publicly available for cross-country comparability. The response is changed to "B".

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

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

<https://www.oag.gov.rw/index.php?id=2>

**Comment:**

The OAG conducts three main audit disciplines (1) Financial, (2) Compliance and (3) Performance audits. And also performs IT audits as both support service and specific audit engagements (see page 8).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** [https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-2021.pdf)

**Government Reviewer**

**Opinion:** Agree

**Comments:** However, the correct link is [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf) Check article 24.

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

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

**Source:**

[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

**Comment:**

Section 1.4.1:

It is stated that, there is 91% coverage. The current year audits covered 206 public entities and projects which comprise of 64 projects, 18 central government institutions, 8 ministries, 11 boards, 10 GBEs, 7 Other Direct Investments by Entities (Private companies), 28 districts, 30 public hospitals and 30 former districts pharmacies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

b. 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.

**Source:**

[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

**Comment:**

GBEs on page 19

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In the Auditor General report it is described that 11 GBEs (Government Business Enterprises), and 30 district hospitals were audited (page 9). It is not clear which percentage they represent of the total extra-budgetary funds.

**Government Reviewer**

**Opinion:** Agree

**Comments:** GBEs stands for Government Business Enterprises

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

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

[https://www.oag.gov.rw/fileadmin/REPORTS/Annual\\_Report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/Annual_Report_2021.pdf)

**Comment:**

The report does not provide an executive summary. Even the structure of the report does not comprise an executive summary.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The report published in the website is the executive summary as explained in the introduction (page 1) "This report is the Executive Summary and only highlights major audit findings identified in individual entities to convey key messages to the people of Rwanda and strategic stakeholders on the state financial statements for the previous year. It summarizes the financial, compliance, performance, IT and special audits conducted by OAG during the period from May 2021 to 20 April 2022. The entirety of the annual report consists of three volumes. Besides the executive summary, we have the audit report on consolidated financial statements, and a report on performance, special and IT audits carried out during the year. Individual reports containing the audit opinion, conclusions and details of all findings have been issued to each audited entity and discussed accordingly." The other two volumes are not made publicly available.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Comments:** [https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT_2021.pdf) This report is the Executive Summary and only highlights major audit findings identified in individual entities The entirety of the annual report consists of three volumes. Besides the executive summary, we have the audit report on consolidated financial statements, and a report on performance, special and IT audits carried out during the year. Individual reports containing the audit opinion, conclusions and details of all findings have been issued to each audited entity and discussed accordingly.

**IBP Comment**

IBP agrees with the researcher

**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?**

*GUIDELINES:*

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

**Comment:**

The cabinet may make a statement on the findings from the Report but does not make it public. However, we can note some consequences such as individuals being prosecuted because of what the report has revealed.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

**Comments:** YES. Section 2.3 (pp. 18-19) of the AG report. And on monthly basis, each Institutions submits to MINECOFIN a progress report on status of implementation of AG's recommendations, and the report addresses all the recommendations.



[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf)

**IBP Comment**

Cited pages do not count as a progress report on the status of implementation. IBP agrees with researcher's response.

**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?**

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

[https://www.parliament.gov.rw/news-detail?](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=16843&cHash=a2df49a0739bd0d118e6a62fb85331b9)

[tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=16843&cHash=a2df49a0739bd0d118e6a62fb85331b9](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=16843&cHash=a2df49a0739bd0d118e6a62fb85331b9)

**Comment:**

The parliament announces the date when the hearing of Budget Agencies that have failed to implement the recommendations of the OAG, and the event is made public through media and reported live.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Every year, the Parliament's Public Accounts Committee (PAC) is handed the Auditor General's report so that it analyses it and drafts resolutions for the Plenary of the Chamber of Deputies. The process is reported by the media, but there is no report shared with the public. "PAC hearings begin next week" The New Times Rwanda. September 1, 2022. <https://www.newtimes.co.rw/article/744/news/politics/pac-hearings-begin-next-week>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Comments:** The actions by the executive to address audit recommendations are tracked and each audit report include a section on status of implementation of previous audit recommendations. Each individual audit report includes a section on Assessment of the status of implementation of previous audit recommendations. The AG report to Parliament includes a section on the implementation status for previous audit recommendations, and that report is published, it has an annex showing the status for each entity. And the AG report includes a detailed section on assessment of the status of implementation of previous audit's recommendations (Section 2.3 (pp. 18-19) of the AG report).

[https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL\\_AUDIT\\_REPORT-\\_2021.pdf](https://www.oag.gov.rw/fileadmin/REPORTS/ANNUAL_AUDIT_REPORT-_2021.pdf) check Section 2.3 pp 18-19 Check also Article 167 (4) of the Constitution: Institutions and public officials to which a copy of the annual report of the Office of the Auditor General of State Finances is addressed implement its recommendations by taking appropriate measures as regards irregularities and other shortcomings which were disclosed. Link <https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=72469&token=01fca04edeca0b7cdd5102deb0566f7c36ba1d28> The link for Public Accounts Committee hearing session for FY2020/21 [https://www.parliament.gov.rw/news-detail?](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb)

[tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb)

**IBP Comment**

The evidence submitted by the government does not support the claim of a public report. IBP agrees with researcher's response.

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

#### GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

#### Answer:

d. No, there is no IFI.

#### Source:

#### Comment:

It is not done in Rwanda

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

**Comments:** However, new Organizational structure of the Chamber of Deputies provides the establishment of a new Directorate General of Parliamentary Research and Analysis with the same responsibilities as the one of Parliamentary Budget Office. It composed by 5 staff: 2 Analysts in charge of Economic Policy; 2 Analysts in charge of Social and Governance Policy and their Director General Check page 14 in link below: <https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=77713&token=31efda3379cf465151d77a35e7df5eb3e43a0480>

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

#### GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest

rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

d. 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.

**Source:**

**Comment:**

**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?**

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

**Comment:**

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?**

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

**Comment:**

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?**

*GUIDELINES:*

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and*

approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

<https://www.parliament.gov.rw/committee-on-economic-development-and-finance>

<https://www.parliament.gov.rw/committee-on-national-budget-and-patrimony>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** According to the news published in the Parliament website, "The Standing Committee on National Budget and Patrimony in the Chamber of Deputies has organised the budget hearing sessions during which representatives of the budget agencies will present their plan and activities for the fiscal year (2023/24) and assess the progress of the current budget (2022/23). "Media advisory: Chamber of Deputies to Hold Budget Hearing Sessions" [https://www.parliament.gov.rw/news-detail?tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=29273&cHash=c11cdcd8b1d5fbf6982fbcf17fb6a2a0](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=29273&cHash=c11cdcd8b1d5fbf6982fbcf17fb6a2a0)

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Answer choice "D" has been selected for cross-country comparability. The comment left by the peer reviewer corresponds to the FY 2023-24 budget and occurred after the OBS 2023 research cutoff date. While the Parliament did examine the budget after it was tabled ([https://www.parliament.gov.rw/news-detail?tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6)

c) there is no evidence that they discussed budget policy prior to the tabling of the proposal.

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

**GUIDELINES:**

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not

receive it at all.

**Answer:**

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

**Source:**

Organic Law on public finance management N° 002/2022.OL of 12/12/2022  
<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Comment:**

Article 34 stipulates that: The Chamber of Deputies, after receiving the Senate's opinion and comments from entities which receive State budget allocations, submits to the Government its comments on the budget framework paper. The comments must be submitted to the Cabinet no later than 30 May of the fiscal year in progress.

Article 37: Article 37: Approval of State Finance Bill

The Minister presents the State Finance Bill to the Cabinet for approval before submission thereof to Parliament.

The Minister, following Cabinet's approval of the State Finance Bill, presents it before both Chambers of Parliament, in a joint sitting, no later than 15 June of each year.

The Chamber of Deputies adopts the State Finance Law before 30 June of each year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**109. When does the legislature approve the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

b. 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.

**Source:**

Organic Law on public finance management N° 002/2022.OL of 12/12/2022  
<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Comment:**

See article 34 and 37 of the Organic Law on public finance management N° 002/2022.OL of 12/12/2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** As published in the MiNECOFIN website: "Government announces FRW 4.6 trillion budget; puts emphasis on economic recovery and

implementation of NST1 key projects". June 23, 2022. <https://www.minecofin.gov.rw/news-detail/government-announces-frw-46-trillion-budget-puts-emphasis-on-economic-recovery-and-implementation-of-nst1-key-projects>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The legislature approves the budget at least one month in advance of the start of the budget year.

**Comments:** Check out the link; [https://www.parliament.gov.rw/news-detail?tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6c](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6c)

c

**IBP Comment**

The FY 2022/23 Executive Budget proposal was submitted to the legislature for consideration on May 19, 2022 and approved by June 26, 2022, less than a month before the budget year's start. The response "B" is maintained.

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

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Comment:**

Article 10: Organic Law on public finance management N° 002/2022.OL of 12/12/2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Article 10 mentions "The Chamber of Deputies has the following powers and responsibilities: [...] to revise the State budget without altering the fiscal balance, while ensuring that any proposed amendment with the potential to change revenue or expenditure indicates proposals to maintain the fiscal balance".

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

**Comments:** <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d> Article 10: The Chamber of Deputies has the following powers and responsibilities: 1°to consider and give its opinion on the budget framework paper;

**IBP Comment**

IBP agrees with the researcher's response as "without altering the fiscal balance" speaks to limitations of the Legislative on the budget.

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

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

[https://www.minecofin.gov.rw/fileadmin/user\\_upload/Minecofin/Publications/REPORTS/National\\_Budget/Annual\\_State\\_Finance\\_Laws/2021-2022\\_Revised\\_Finance\\_Law/Explanatory\\_Note\\_for\\_2021\\_22\\_Revised\\_Budget.pdf](https://www.minecofin.gov.rw/fileadmin/user_upload/Minecofin/Publications/REPORTS/National_Budget/Annual_State_Finance_Laws/2021-2022_Revised_Finance_Law/Explanatory_Note_for_2021_22_Revised_Budget.pdf)

<https://www.ktpress.rw/2022/02/rwanda-revises-budget-towards-covid-19-recovery/>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Executive Budget Proposal was presented on May 13th, the parliament proposed recommendations. It is described in page 42 of the Budget Speech that "Ministerial planning and budget consultations were conducted for 2022/2023 fiscal year to agree on key priority arrears to be considered in 2022/2023 fiscal year and in medium term." (page 21). Afterwards, it is described "We appreciate what was done by the parliament in the new approach to scrutinise the budget framework paper in different clusters in line with the country's key policy documents highlighting different priorities including NST1. [...] In line with the discussions held on the budget by both the parliament and the cabinet based on their scrutiny were considered in this 2022/2023 draft finance law, their recommendations were considered based on the available limited resource envelope due to COVID-19 effects." (page 31) Budget Speech Financial Year 2022-23: <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46161&token=7e1dc73c5c8defd25e811222bb0f096cce841e03> The article mentioned concerns the Mid-Year Review, not the Executive Budget Proposal.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46161&token=7e1dc73c5c8defd25e811222bb0f096cce841e03> check point 64. on PP 30.

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

**GUIDELINES:**

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.



Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

c. 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.

**Source:**

<https://www.cnbc africa.com/media/6296267231001/>

<https://www.minecofin.gov.rw/news-detail/revised-budget-puts-emphasis-on-fighting-covid-19-pandemic-and-economic-recovery>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In the Senate, the standing committee is the Committee on Economic Development and Finance, and in the Chamber of Deputies, the Committee on National Budget and Patrimony. <https://www.parliament.gov.rw/committee-on-economic-development-and-finance>  
<https://www.parliament.gov.rw/committee-on-national-budget-and-patrimony>

**Government Reviewer**

**Opinion:** Agree

**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?**

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest

and that publish reports.

**Answer:**

c. 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.

**Source:**

<https://www.parliament.gov.rw/index.php?elD=dumpFile&t=f&f=9961&token=3a87f6ee1061bf1cbc79475fac00b87fc1fc202e>

**Comment:**

Organic Law determining the functioning of the Chamber of Deputies, N° 006/2018.OL of 08/09/2018

See Article 75 discusses the "Functioning of the Standing Committees and of a Deputy during the consideration of the State budget". p100 "When considering the State budget, from the date of receipt by the Plenary Assembly of the Medium Term Budget Framework Paper and the Finance Bill, each Standing Committee prepares a paper indicating elements to be taken into consideration in the budget allocation to the organs falling within the scope of its responsibilities. Such a document is submitted to the Speaker of the Chamber of Deputies who in turn submits it to the bureau of the Committee on Budget and National Patrimony.

Each Committee of the Chamber of Deputies is given the opportunity to explain to the Committee on Budget and National Patrimony the content of such a paper before other Deputies attending the meeting are given the opportunity to ask questions and give their opinions if they so wish".

**Peer Reviewer**

**Opinion:** Agree

**Comments:** See the press release from the Parliament: "Parliament urged the government to increase the budget for the development sector." 19 May 2022. [https://www.parliament.gov.rw/news-detail?](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6c)

[tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6c](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=22640&cHash=6d38299456e660633f2e5af66356bf6c)

**Government Reviewer**

**Opinion:** Agree

**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?**

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

**Answer:**

d. No, a committee did not examine in-year implementation.

**Source:**

[https://www.parliament.gov.rw/news-detail?](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=15580&cHash=911a56246cff7d5aed29461aa24a8b9b)

[tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=15580&cHash=911a56246cff7d5aed29461aa24a8b9b](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=15580&cHash=911a56246cff7d5aed29461aa24a8b9b)

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, a committee did not examine in-year implementation.

**Comments:** The article referenced by the researcher concerns the approval of the budget, not an examination of the in-year implementation. The Public Account Committee (PAC) reviews the Audit Report at the end of the fiscal year, but is not in charge of in-year implementation reviews.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agrees with the peer reviewer. The response is changed to "D"

**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?**

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Comment:**

Article 46 of the Organic Law on public finance management, N° 002/2022.OL of 12/12/2022. T article discusses the Budget revision process

**Peer Reviewer****Opinion:** Agree**Comments:** Article 45 describes the Budget revision process, stating "the Minister or the chairperson of the Executive Committee of a decentralised entity may submit a revised draft budget, proposals for policy revision of revenue and expenditure and related estimates to the Chamber of Deputies or to the Council of the decentralised entity." (page 71). Article 46 describes the "Revised emergency budget and reallocation", which also needs the approval for the Chamber of Deputies. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>**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?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

b. The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

**Source:****Comment:****Peer Reviewer****Opinion:** Agree**Comments:** There is no specific provision in the law to describe the spending of excess revenue. However, it does apply that it would mean a change in the budget, and therefore would need approval by the legislature, as stipulated in articles 45 and 46. Organic Law on Public Finance Management. N° 002/2022.OL of 12/12/2022. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>**Government Reviewer****Opinion:** Agree**Comments:** As per article 45 of the organic law <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d> and article 10 of the finance law <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32>**IBP Comment**

IBP notes the comments by the reviewers. However, the Organic and Finance Laws do not specifically address spending excess revenue. IBP understands that in case of increased expenditure based on revenue changes, the government submits a revised budget to the parliament for

approval. As such, the response is revised from "A" to "B".

**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?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. 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.

**Comments:** According to the Article 50, named "Limitation to the implementation of an approved expenditure plan": "The official in charge of the National Treasury, the City Manager of the City of Kigali or the District Executive Secretary may reduce, depending on the insufficiency of cash, the amount of a previously issued authorisation for the budget execution." Therefore, the spending can be reduced without seeking approval from the legislature. Organic Law on Public Finance Management. N° 002/2022.OL of 12/12/2022. <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d>

**Government Reviewer**

**Opinion:** Agree

**Comments:** As per article 45 of the organic law <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=58910&token=bc04f1809e0561845afb69ecd1d4e8d340cb845d> and article 10 of the finance law

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=46559&token=26097c0674b76dfe7b53e7c08ea1752c52e5bb32>

**IBP Comment**

IBP notes the comments by the reviewers. Based on further review of the Organic Law Article 50, the National treasury (executive) does not need approval before reducing spending. As such, the response is revised from "A" to "D".

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

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

c. 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.

**Source:**

<https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=9961&token=3a87f6ee1061bf1cbc79475fac00b87fc1fc202e>

**Comment:**

See article 56 point 9.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The parliamentary committee on Public Accounts (PAC) does review the Audit Report, and needs to analyse the SAI report within six months, as stated in Article 56 "Standing Committees and their functions", of the "Organic Law determining the functioning of the Chamber of Deputies N° 006/2018.OL of 08/09/2018". The SAI report for the year ended in 2021 was presented to the parliament in April, 2022, and the PAC hearings started on September 5, 2022. "The Public Account Committee (PAC) to conduct public hearings". Parliament website.

[https://www.parliament.gov.rw/news-detail?](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb)

[tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb](https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d) Schedule of the hearings: [https://www.parliament.gov.rw/index.php?](https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d)

[eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d](https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d)

**Government Reviewer**

**Opinion:** Agree

**Comments:** Article 67 (Paragraph 3) of the Constitution stipulates that within six months of receiving the report of the Office of the Auditor General of State Finances, the Parliament examines it and takes appropriate decisions Check the link below: [https://www.minijust.gov.rw/index.php?](https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=72469&token=01fca04edeca0b7cdd5102deb0566f7c36ba1d28)

[eID=dumpFile&t=f&f=72469&token=01fca04edeca0b7cdd5102deb0566f7c36ba1d28](https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=72469&token=01fca04edeca0b7cdd5102deb0566f7c36ba1d28)

**IBP Comment**

IBP notes that the PAC examined the Auditor General's report for FY 2020/2021 but however, did not publish its findings. The response "B" is revised to "C". <https://www.newtimes.co.rw/article/2390/news/rwanda/parliament-to-examine-committee-findings-on-ag-report>

**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?**

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then

that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

a. 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.

**Source:**

[https://www.oag.gov.rw/fileadmin/OAG\\_DOCUMENTS/Constitution\\_-\\_Art\\_139\\_\\_165\\_and\\_166.pdf](https://www.oag.gov.rw/fileadmin/OAG_DOCUMENTS/Constitution_-_Art_139__165_and_166.pdf)

**Comment:**

Article 86, paragraph 2 of the constitution of the Republic of Rwanda: The Senate has the powers to approve the appointment

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mr. Alexis Kamuhire is the current Auditor General and became Auditor General following the Cabinet resolution of 13th October 2021 (point 8). <https://www.gov.rw/index.php?eID=dumpFile&t=f&f=29905&token=085e6c954a647dba9e723ed21e7f879206c9f6ba> After his nomination, the Senate approved the presidential appointment according to Article 86 of the Constitution. "Senate approves new Auditor General, NCD boss", The New Times, published on October 20, 2021. <https://www.newtimes.co.rw/article/190441/News/senate-approves-new-auditor-general-ncd-boss>

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is <https://www.minijust.gov.rw/index.php?eID=dumpFile&t=f&f=72469&token=01fca04edeca0b7cdd5102deb0566f7c36ba1d28> Article 86.

**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?**

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Answer:**

a. 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.

**Source:**

[https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf)

**Comment:**

Article 16 paragraph 2 talks about the power of the legislature to remove the SAI from office

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Article 16 describes the reasons for leaving office, including "removal from office in case of inability". In that case, it is described that the removal "shall be made by the Senate based on the resolution of the Chamber of Deputies or at the request of one third of the members of the Senate" (page 53-54). Article 16 of Law no 79/2013 of the Law determining mission, organization and functioning of the Office of the Auditor General of State finances (53-54).

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

a. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=12178&token=e5924eba4c423c9fe270ea356aa3b98828ce21b5>

**Comment:**

Article 34:

Expenditure estimates shall be prepared by public entities, basing on the available resources and the guidelines issued by the Minister.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Law N° 79/2013 of 11/9/2013 determining the mission, organization and functioning of the Office of the Auditor General of State Finances [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf) or Article 3 of OAG Law no 79/2013 of 11/09/2013: Legal personality and autonomy of the Office: The Office shall have legal personality, financial and adve autonomy.

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

*GUIDELINES:*

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*



Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=12178&token=e5924eba4c423c9fe270ea356aa3b98828ce21b5>

**Comment:**

Article 24 of the OAG law No 79/2013 of 11/11/2013

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Correct link to OAG law (Law N° 79/2013 of 11/09/2013 Determining the mission, organization, and functioning of the Office of the Auditor General of State Finances) [https://www.oag.gov.rw/fileadmin/\\_migrated/content\\_uploads/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/_migrated/content_uploads/OAG_LAW.pdf)

**Government Reviewer**

**Opinion:** Agree

**Comments:** The correct link is [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf) Article 24 of the OAG law No 79/2013 of 11/09/2013 article 3 paragraph 2 of OAG law no. 79/2013 of 11/09/2013 which states that “In discharging its responsibilities, the Office shall be independent without receiving any injunctions by other organs”. And article 4 paragraph 2 (1) of OAG Law no. 79/2013 of 11/09/2013 which states that the Office shall submit to the Speaker, Chamber of Deputies an audit plan within a period not exceeding thirty (30) days following the receipt of the financial statements for the previous fiscal year.

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

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

[https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf)

**Comment:**

Article 27: indicates that how the Audit of property and finance of the OAG are audited and the audit is conducted every 2years by an International organization of Supreme Audit Institutions and the report is submitted to the chamber of deputies and considered by the Public Accounts Committee

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. 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.

**Comments:** According to the OAG Annual Performance Report, (page 34), an audit firm registered and recognised by ICPAR, RUMA CPA LTD, audited the financial statements of OAG for the financial year ended in June 30, 2022.

[https://www.oag.gov.rw/fileadmin/OAG\\_DOCUMENTS/Annual\\_performance\\_report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/OAG_DOCUMENTS/Annual_performance_report_2021.pdf)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

**Comments:** The answer should be (a) "an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis. Article 27 of OAG law no. 79/2013 of 11/09/2013 states that " Each year, the Office of the Auditor General must appoint an external auditor to conduct the audit of the Office through an open and competitive bidding process. The report of such an audit and the report of the audit covering each country conducted by the International Organization of Supreme Audit Institutions once every two (2) years shall be submitted to the Parliament, Chamber of Deputies and considered by the Public Accounts Committee".

**IBP Comment**

IBP notes the government's response. Article 27 refers to the "Audit of property and finance of the Office" and does not speak to the processes of the Auditor General's Office. However, IBP notes that the OAG, by law, appoints an external auditor to conduct audit of the office. As such, the response "C" is most appropriate.

**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?**

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

[https://www.oag.gov.rw/fileadmin/OAG\\_DOCUMENTS/Newsletter/OAG\\_NEWSLETTER\\_ISSUE\\_01\\_\\_SEPTEMBER\\_2022.pdf](https://www.oag.gov.rw/fileadmin/OAG_DOCUMENTS/Newsletter/OAG_NEWSLETTER_ISSUE_01__SEPTEMBER_2022.pdf)

**Comment:**

See page 6 of this newsletter

**Peer Reviewer**

**Opinion:** Agree

**Comments:** According to section 2.4.1 "Strengthening OAG's engagement with Parliament" and section 2.4.2 "Implementing an effective Outreach and Engagement with Strategic Stakeholders", the SAI participated in Public Account Committee pre-hearing sessions, and was engaged with the

Ministry of Finance in several meetings. [https://www.oag.gov.rw/fileadmin/OAG\\_DOCUMENTS/Annual\\_performance\\_report\\_2021.pdf](https://www.oag.gov.rw/fileadmin/OAG_DOCUMENTS/Annual_performance_report_2021.pdf)

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the comments by the researcher. Further checks on the frequency show that the OAG submission of the audit report to Parliament, and a representative of the office are invited to the public hearing for an audit report, typically once or twice a year. Furthermore, there is no evidence that the Auditor General or a Senior Staff member participated in public hearings up to five times in the past 12 months. As such, the response is revised from "A" to "C".

**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)?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

**Comment:**

The participatory planning approach should involve both administrative layers (Managerial/Technical wing and the Councils) at all administrative levels (from village up to District level). In case no participatory planning sessions can be organised as result of measures to contain the spread of COVID-19 pandemic, alternative ways of citizen participation are encouraged including online platforms recommended by MINICT and MINALOC. These may include collecting information by village leaders and prioritize them along the administrative units (see page 8).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. 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).

**Comments:** Instructions on how to gather citizen's input is described in section E.2 "Citizen Participation, Engagement and Feedback to Citizens" (page 15) in the document titled "The First Planning and Budgeting Call Circular (PBCC) for the 2023/2024 Fiscal Year", published on 27/09/2022. <https://www.loda.gov.rw/index.php?elD=dumpFile&t=f&f=55873&token=b9fb547d791fabf4ffdc55f68dd7e288668267cf> It is mentioned "The participatory planning approach should also consult specific organs available in Districts. These include local representatives of the National Women Council, National Commission for Children, National council for People with Disabilities, National Youth Council Secretariat and stakeholders in District Joint Action Development Forum (JADF)." In the LODA website (Local Administrative Entities Development Agency) further instructions can be found. Notes\_Citizen\_Participatory\_Planning, published 4 October, 2022 <https://www.loda.gov.rw/index.php?elD=dumpFile&t=f&f=55874&token=3c0d3c88286bde9b7355f16606232b5fd5caab68>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Comments:** The links below highlight some of the examples <https://twitter.com/CladhoRwa/status/1590664174656708610>  
<https://twitter.com/WHORwanda/status/1555211010805465090> [https://twitter.com/gfa\\_rwanda/status/1597537404478722048?s=12&t=hd0hMdR0l7h3eX0KbtmaXA](https://twitter.com/gfa_rwanda/status/1597537404478722048?s=12&t=hd0hMdR0l7h3eX0KbtmaXA) <https://www.nyabihu.gov.rw/index.php?elD=dumpFile&t=f&f=56345&token=0c763faea7a793d9099d64938c776ceb46d16d74> <https://www.muhanaga.gov.rw/index.php?elD=dumpFile&t=f&f=57465&token=ec44809e5731feb97e746c56bc2a31819ac28f83> <https://www.gatsibo.gov.rw/index.php?elD=dumpFile&t=f&f=57736&token=f7534a00e639e6ac8fcac36b9ac76ebf60843b8a> <https://imvahonshya.co.rw/ingaruka-zo-kwiringagiza-ibyifuzo-byumuturage-mu-igenamigambi-ryu-rwanda/>

**IBP Comment**

Many thanks to researcher and reviewers. Answer choice is based on IBP's understanding of the HomeGrown Initiatives such as the Imihigo and that LODA (Local Administrative Entities Development Agency), in collaboration with MINECOFIN, supports Districts and the City of Kigali in the budgeting exercise each year, organized and conducted 2022-2023 budgeting session with Districts and City of Kigali on 16-18 March 2022. Citizen participants explained the prioritization of the 2022/2023 budget allocation. See page 66 of <https://www.loda.gov.rw/index.php?elD=dumpFile&t=f&f=57815&token=e323b86b2a365f02cc275265ba8e47499daa90e3> As per LODAs Annual Activity Report (see page 65-67 <https://www.loda.gov.rw/index.php?elD=dumpFile&t=f&f=86824&token=e15e3b776d140017ded0734712470fd1702b3d95>). Citizen engagement and participation in planning and submission of citizen's 2022/2023 priorities have been monitored and the status was as follows: 11,928 citizen priorities in total have been collected including 9,348 citizen priorities at cell level and 2,580 citizen priorities at sector level. 54% of submitted citizen priorities at the sector level are in the economic development pillar, 29% in the social development pillar, and 17% are in the governance pillar. A subsequent report produced (but not published) showed the report shows that only 38 out of 848 PPDs (5%) are linked to citizens' priorities, which may not be correct as the same report shows that 46% of PPDs are not linked to any source of the project idea.

**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?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct link to the document titled "The First Planning and Budgeting Call Circular (PBCC) for the 2023/2024 Fiscal Year", published on 27/09/2022 is: <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=55873&token=b9fb547d791fabf4ffdc55f68dd7e288668267cf>

**Government Reviewer**

**Opinion:** Agree

**Comments:**

**IBP Comment**

IBP agrees with answer choice B. IBP acknowledges the Homegrown initiatives like Imihigo coordinated by LODA. While LODA, in collaboration with MINECOFIN, is said to carry out engagement at the village/cell/district levels, there is no evidence to show that inputs from the cell and district levels are collected. Therefore, it is not clear if steps are taken to include the voices of the marginalised and vulnerable communities or collect their inputs.

**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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of*

answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

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

**Source:**

<https://www.minecofin.gov.rw/index.php?elD=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

**Comment:**

Districts are hereby advised to give adequate attention to projects' formulation and avail all necessary documentation in a timely manner as only projects cleared by the Local Government Projects Advisory Committee (LGPAC) will be eligible for funding. The LGPAC meeting is expected to be held in January 2021 as per the attached calendar. (see page 6)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In section E.2 (page 15) it is mentioned that "Districts are encouraged to involve citizens in planning and budgeting for presented needs that can be implemented by themselves at the village level. Citizens accompanied by the village leader will establish a list of activities to be implemented and the village leadership will account on what has been achieved in the planning district feedback meeting." The correct link to the document titled "The First Planning and Budgeting Call Circular (PBCC) for the 2023/2024 Fiscal Year", published on 27/09/2022, is: <https://www.loda.gov.rw/index.php?elD=dumpFile&t=f&f=55873&token=b9fb547d791fabf4ffdc55f68dd7e288668267cf> Due to COVID-19, Umushyikirano did not take place in 2021.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** <https://twitter.com/WHORwanda/status/1555211010805465090> <https://twitter.com/environmentrw/status/1408324197663789057>  
[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FJoint\\_Sector\\_Review%2FForward\\_Looking\\_JSRS%2F2022-23%2F&cHash=7433853ad83b3c09863543df4ebb5f24](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FForward_Looking_JSRS%2F2022-23%2F&cHash=7433853ad83b3c09863543df4ebb5f24)

**IBP Comment**

IBP maintains choice C. Based on the participation mechanism (described in 125) organized by LODA in collaboration with MINECOFIN where meetings to discuss budget priorities are discussed. Topics discussed are related to social spending and public services.

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

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government

to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

c. 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).

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=56196&token=d4a90b9e94489543c86f02a589c072d914a698fd>

**Comment:**

The Joint sector backward review show what was done in the previous fiscal year and these meeting gather all stakeholders in each sector. The backward review of the Governance sector is one of the example

**Peer Reviewer**

**Opinion:** Agree

**Comments:** One of the mandates of the Local Administrative Entities Development Agency (LODA) is to ensure citizen's participation in planning, budgeting, and monitoring of development projects and activities. Although consultations take place, they are not structured.

<https://www.loda.gov.rw/local-government-strategic-planning-1> Moreover, according to the report "Enhancing and Reinforcing Rwandan Citizen Participation in Existing Local Government Consultation Processes and Platforms" (page 45): "The consultation of citizens to provide inputs in budgeting process, the provision of information and or feedback to citizens about how the budget was used is still problematic across all districts. There is a need for the programme to build the capacities of local leaders on participatory budgeting and feedback mechanisms."

<https://neveragainrwanda.org/wp-content/uploads/2021/11/Enhancing-and-reinforcing-Rwandan-citizen-participation.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

**Comments:** One of the mechanisms used is the Backward-Looking Joint Sector Review meetings

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FBackward_Looking_JSRS%2F&cHash=19df88621a49764b636233b65829cfb0)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FJoint\\_Sector\\_Review%2FBackward\\_Looking\\_JSRS%2F&cHash=19df88621a49764b636233b65829cfb0](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FBackward_Looking_JSRS%2F&cHash=19df88621a49764b636233b65829cfb0)

**IBP Comment**

IBP maintains answer choice C but based on the VUP and Girinka. The Vision Umurenge Programme (VUP) is Rwanda's flagship social protection program managed by the Local Administrative Entities Development Agency (LODA) within the Ministry of Local Government (MINALOC). The implementation VUP pivots around three major components: the Safety Net Component (comprised of Direct Support, Nutrition Sensitive Direct Support, Expanded Public Works and Classic Public Works); the Livelihoods Development Component (comprised of Asset Transfers, Skills Development and Financial Services); as well as the Sensitization and Community Mobilization Component (through Proximity Advisory Services and Public Communication). To monitor the implementation of social protection services, government established partnerships with CSOs. As of 2022, 12 districts were in partnership with CSOs for monitoring services. See page 56 of LODA's annual activity report <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=57815&token=e323b86b2a365f02cc275265ba8e47499daa90e3>.

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

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

a. 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.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=56188&token=98b0fb1eb335849c62c098e31538ceb5bf794782>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Answer a. There is no evidence that specifically vulnerable and underrepresented parts of the population are involved on the implementation of the annual budget. The researcher has not answered this question.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.



**Comments:** Below is the link: [https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FForward_Looking_JSRS%2F&cHash=4a4f660b79cd5358106150bfc2041ddc)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FJoint\\_Sector\\_Review%2FForward\\_Looking\\_JSRS%2F&cHash=4a4f660b79cd5358106150bfc2041ddc](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FForward_Looking_JSRS%2F&cHash=4a4f660b79cd5358106150bfc2041ddc) <https://www.minaloc.gov.rw/index.php?eID=dumpFile&t=f&f=57723&token=79020e25d5c7a61fc4f69696fb744e261a145e15>

#### Researcher Response

The actual answer is a. This is based on the information presented for example in the report accessible on this link:

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=56206&token=f723b0a9b6313a69af709501a12eebb62ca23a44>

#### IBP Comment

IBP notes the comments by the reviewer and government. IBP notes the Ubudehe program under the VUP described in indicator 128. Ubudehe was reconceptualised under the poverty reduction strategy.

### 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

#### GUIDELINES:

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

#### Answer:

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

#### Source:

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

#### Comment:

The engagement is more about public project, social project and service delivery. see page 8 of the call circular

#### Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Instructions on how to gather citizen's input is described in section E.2 "Citizen Participation, Engagement and Feedback to Citizens" (page 15) in the document titled "The First Planning and Budgeting Call Circular (PBCC) for the 2023/2024 Fiscal Year", published on 27/09/2022. <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=55873&token=b9fb547d791fabf4ffdc55f68dd7e288668267cf> Although the Government

has made calls for citizen participation, it is not clear how their inputs are being gathered. "Citizens urged to hold leaders accountable on budget execution". The New Times, August 17, 2022. <https://www.newtimes.co.rw/article/390/news/politics/citizens-urged-to-hold-leaders-accountable-on-budget-execution>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** During the Joint Sector review meetings, all these sectors are discussed check the links below

[https://twitter.com/gfa\\_rwanda/status/1597537404478722048?s=12&t=hd0hMdROI7h3eX0KbtmaXA](https://twitter.com/gfa_rwanda/status/1597537404478722048?s=12&t=hd0hMdROI7h3eX0KbtmaXA)

<https://twitter.com/WHORwanda/status/1555211010805465090>

**IBP Comment**

For this indicator, answer choice C is maintained as VUP-associated partnerships with CSOs are mostly concerned with the implementation of social spending.

**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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

**Source:**

Comment:

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Answer d. Although the Government has made calls for citizen participation, it is not clear whether the citizens are provided with comprehensive information in a timely manner. The researcher has not answered this question.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

**Comments:** During Joint Sector Review (JSR) meetings, all five elements are captured: check a few examples of JSR meetings' report

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FBackward_Looking_JSRS%2F&cHash=19df88621a49764b636233b65829cfb0)

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FBackward_Looking_JSRS%2F&cHash=19df88621a49764b636233b65829cfb0)

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2FForward_Looking_JSRS%2F&cHash=4a4f660b79cd5358106150bfc2041ddc)

**IBP Comment**

Given that government (LODA, MINECOFIN, MINELOC) have memos and instructions on how to carry out citizen engagement, answer choice C is selected. It is not clear how these are communicated to citizens.

**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?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

**Source:**

[https://www.minecofin.gov.rw/1/publications/reports?](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2FLocal_Government%2F&cHash=7b0e2c12b4e7d18c6f945d941ae684a1)

[tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational\\_Budget%2FBudget\\_Call\\_Circular%2F2021-](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2FLocal_Government%2F&cHash=7b0e2c12b4e7d18c6f945d941ae684a1)

[2022\\_Second\\_Budget\\_Call\\_Circular%2FLocal\\_Government%2F&cHash=7b0e2c12b4e7d18c6f945d941ae684a1](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2Fpublications%2FREPORTS%2FNational_Budget%2FBudget_Call_Circular%2F2021-2022_Second_Budget_Call_Circular%2FLocal_Government%2F&cHash=7b0e2c12b4e7d18c6f945d941ae684a1)

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

**Comments:** There is no evidence on whether the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Response changed to "D" as there are no reports related to citizens priorities published online. LODAs annual activity mentions establishment of a MEIS/Planning module as a crucial tool to manage and document citizen participation process in planning and budgeting and that 11,928 citizen priorities in total have been collected during 2022/23 consultations. See page 65-67 of report: <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=86824&token=e15e3b776d140017ded0734712470fd1702b3d95>

**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?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the*

budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

Example of a paragraph in the budget call circular:  
CoK and Districts are requested to consult with Sector and Cell levels on the draft list of new projects to be proposed for funding in the FY 2021/2022 and in subsequent years. An important element in this regard is to provide feedback on priorities identified during last financial year and transformed into projects currently under implementation ("feedback on priorities of FY 2020/2021 planning process") see page7.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

**Comments:** Although the inputs are collected, there is no written evidence on how the executive provides the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.

**Comments:** The correct link is; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=57755&token=caa50fc2fea67c0c9e062d954497dfda49c76cbb>

**IBP Comment**

Response changed to "D". There is no evidence of any reports published on government partnership with CSOs and the work carried out.

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=15367&token=0ecc16147d1d534d2f3abb7adde891e3343da104>

**Comment:**  
See Annex 1

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A timetable is not included in the First Call Circular for FY2022/23. <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=39915&token=bde446545c99696091736f463e432587c07d15d3> <https://www.loda.gov.rw/index.php?eID=dumpFile&t=f&f=55874&token=3c0d3c88286bde9b7355f16606232b5fd5caab68>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Comments:** Check the link; <https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=41833&token=6a402a3d88edf47b3ff445a1ba4defce4bc64b09> and Annex I P&B calendar

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e)

[https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FPlanning\\_and\\_Budgeting\\_Call\\_Circular%2FCentral\\_Government%2F2022-2023\\_Budget\\_Call\\_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2Fminecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FPlanning_and_Budgeting_Call_Circular%2FCentral_Government%2F2022-2023_Budget_Call_Circular%2F&cHash=f5751d583ac0722d1d46555cdd11ef6e)

**IBP Comment**

IBP agree with the researcher, there is no mention of Homegrown initiatives in budget calendar.

**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?**

**GUIDELINES**

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

<https://www.mineduc.gov.rw/index.php?eID=dumpFile&t=f&f=33594&token=e0839e75e439a43acb92dc1dcc3ed4b7ffc75bf8>

[https://www.mininfra.gov.rw/fileadmin/user\\_upload/Mininfra/Publications/Reports/Transport/Transport\\_Sector\\_Backward\\_Looking\\_-\\_JSR\\_Report\\_FY\\_2020-2021.pdf](https://www.mininfra.gov.rw/fileadmin/user_upload/Mininfra/Publications/Reports/Transport/Transport_Sector_Backward_Looking_-_JSR_Report_FY_2020-2021.pdf)

**Comment:**

there is mechanism

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. 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).

**Comments:** The Joint Sector Review forum brings together all Sector Working Group stakeholders in education to engage in policy dialogue, and Civil Society Organizations and the Private Sector is also represented. One of the objectives of the sessions is to present and discuss budget execution performance, and to highlight priority areas for the upcoming fiscal year that will inform the planning and budgeting process. Participation is not open to everyone. The Ministry of Education (MINEDUC) has published a report in 2022 for the 2021/22 budget year. "The Report of the 2021/22 Backward-Looking Joint Review of the Education Sector" November 2022. Link: <https://www.mineduc.gov.rw/index.php?eID=dumpFile&t=f&f=60381&token=cf99fd17fb06c7f3a62628fbef4ff40512ab1e7a>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Comments:** Below is the link [https://www.minecofin.gov.rw/1/publications/reports?tx\\_filelist\\_filelist%5Baction%5D=list&tx\\_filelist\\_filelist%5Bcontroller%5D=File&tx\\_filelist\\_filelist%5Bpath%5D=%2Fuser\\_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational\\_Development\\_Planning\\_and\\_Research%2FJoint\\_Sector\\_Review%2F&cHash=00ba23a2e159c39e643e06b0a507fbfd](https://www.minecofin.gov.rw/1/publications/reports?tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMinecofin%2FPublications%2FREPORTS%2FNational_Development_Planning_and_Research%2FJoint_Sector_Review%2F&cHash=00ba23a2e159c39e643e06b0a507fbfd)  
[https://twitter.com/CityofKigali/status/1588458859538022401?t=Seco-Ju7aetlS\\_6jyQq31A&s=19](https://twitter.com/CityofKigali/status/1588458859538022401?t=Seco-Ju7aetlS_6jyQq31A&s=19)

**IBP Comment**

Many thanks to reviewers. IBP maintains answer choice D as there is no evidence of line ministries carrying out public consultations specifically on their budget. Joint sector reviews are conducted at the central level for all sector working groups.

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)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

<https://www.parliament.gov.rw/participate/visit-parliament/petition>

**Comment:**

The engagement occurs during the assessment of the budget in commissions where every commission is requested to comment on the budget

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Parliament describes in its website, in the section "Tools of Communication" that "To enhance linkage with the public, the Parliament makes use of different channels of communication, namely, social media platforms; website; Radio Rwanda Inteko; emails and telephone lines. In addition, the Parliament liaises with media houses to reach a wider audience. The general public is allowed to use the said channels to interact with the Parliament." <https://www.parliament.gov.rw/participate/visit-parliament/reach-out-to-people> Theoretically, the public can attend plenary sittings from the public gallery of the Chamber, and attend a Standing Committee meeting. However, there is no evidence that the public is making use of these opportunities in practice. <https://www.parliament.gov.rw/participate/visit-parliament/visit-parliament>

**Government Reviewer**



**Opinion:** Disagree

**Suggested Answer:**

a. Yes, public hearings on the budget are held, and members of the public/CSOs testify.

**Comments:** Below are the links <https://twitter.com/CladhoRwa/status/1583050370770644992>

<https://www.unicef.org/esa/media/10121/file/UNICEF-Rwanda-2021-2022-National-Budget-Brief.pdf>

<https://twitter.com/CladhoRwa/status/1531268204038955010> <https://twitter.com/CladhoRwa/status/1531268234388840449> Internal\_Rules-  
\_Chamber\_of\_Deputies.pdf (parliament.gov.rw) Article 68: Principle of opening Committee meetings to the public

**Researcher Response**

Agree with the government reviewer based on the provided evidence. the answer is set to

**IBP Comment**

IBP revised response to D as there is no evidence of Rwandan citizens given an opportunity to participate during budgetary public hearings. In response to reviewers: 1) Access to congress sessions over radio, social media or phone does not qualify as public participation. OBS methodology is looking for formal opportunities offered by legislative committees to submit inputs. 2) Engagement with CLADHO (an umbrella of human rights organizations) is with the Executive in Rwanda, not parliament.

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

**Comments:** The legislature does not provide with structured ways to facilitate citizen engagement. Input is gathered, but at district level.

**Government Reviewer**

**Opinion:** Agree

**Comments:** Here is the example of the link <https://www.kigalitoday.com/politiki/amakuru/article/abadebite-bagiye-gusura-uturere-twose-bagenzura-ishyirwa-mu-bikorwa-rya-gahunda-za-guverinoma>

**IBP Comment**

Please see IBP comment to 136. Answer choice D applies.

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Please see IBP comment to 136. Answer choice D applies.

**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?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The presentation of the Auditor General's report is following by the Parliament's Public Accounts Committee (PAC). In the hearings, the leaders of different government entities have to provide verbal explanations for irregularities in the management and use of state resources which

were identified in the Audit Report. The hearings are covered by the media, and a schedule is published online: "The Public Account Committee (PAC) to conduct public hearings" Link: [https://www.parliament.gov.rw/news-detail?tx\\_news\\_pi1%5Baction%5D=detail&tx\\_news\\_pi1%5Bcontroller%5D=News&tx\\_news\\_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb](https://www.parliament.gov.rw/news-detail?tx_news_pi1%5Baction%5D=detail&tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Bnews%5D=24461&cHash=8b8ed58e8ee59826673f3d4c6b9ca9cb) Schedule PAC hearings: <https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d> The news mention "The 15-day public hearings started Monday, September 5, with senior officials from the Rwanda Social Security Board (RSSB) the first to face the committee in an exercise usually followed closely by members of the public." "PAC should go beyond holding public hearings" The New Times. September 05, 2022. However, it is not clear whether that means by the general public attending the public sessions or by following the news concerning the results of the hearings.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

**Comments:** Check the link below <https://www.parliament.gov.rw/index.php?eID=dumpFile&t=f&f=52817&token=2a2589e3efc589e9e8dcfde4c6ab051181bcb71d>

<https://twitter.com/RwandaParliamnt/status/1654095920546344962> <https://www.ktpress.rw/2022/09/parliament-what-to-expect-in-the-public-hearing-starting-next-week/> [https://twitter.com/CityofKigali/status/1588458859538022401?t=Seco-Ju7aetIS\\_6jyQq31A&s=19](https://twitter.com/CityofKigali/status/1588458859538022401?t=Seco-Ju7aetIS_6jyQq31A&s=19)

**IBP Comment**

Many thanks to reviewers for highlighting relevant links and the schedule. However, there are no CSOs representatives mentioned in the PAC public hearings agenda. Most of the testimonies is by different units of the government. As such, answer choice D applies.

**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)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Comments:** The OAG receives and considers in its audit plan special requests for audits received from key stakeholders (eg development partners, the Parliament, etc). The link can be Article 4 of OAG law no. 79/2013 of 11/09/2013 which states that "The Office shall also submit to the Speaker, Chamber of Deputies a report on every audit conducted by the Auditor General on his/her own initiative or at the request of the Parliament as soon as it is finalized". [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf)

**IBP Comment**

While further checks suggest that internal auditors could engage communities should there be a need, there is no evidence that the OAG has formal mechanisms to collect suggestions from the public and follow up. Therefore, the response "B" is maintained.

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Answer "d". Answer not entered by the researcher.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

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

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** Answer b. Answer not entered by the researcher.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Article 7 of the Law No 79/2013 says that the Auditor General may also require a person other than a staff member of the entity being audited to provide information necessary for the performance of his/her duties. However, there is no practical evidence of the public contributing to the audit investigation. [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf)

**Researcher Response**

The answer a. as the law provides the room to access information. this can be disclosed or not but provided by the OAG regulation. Source: [https://www.oag.gov.rw/fileadmin/user\\_upload/Documents/OAG\\_LAW.pdf](https://www.oag.gov.rw/fileadmin/user_upload/Documents/OAG_LAW.pdf)

**IBP Comment**

Based on further engagements in Rwanda, the OAG's Internal Auditors may engage communities at cell and district levels to elicit opinions on ongoing investigations should there be a need. However, there is no evidence of a formal mechanism. The response "B" is chosen,