

# Rwanda

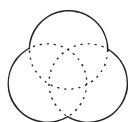
## Overview



### Transparency:

**50** /100

(Open Budget Index score)



### Public Participation:

**16** /100



### Budget Oversight:

**56** /100

## About the survey

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

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

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

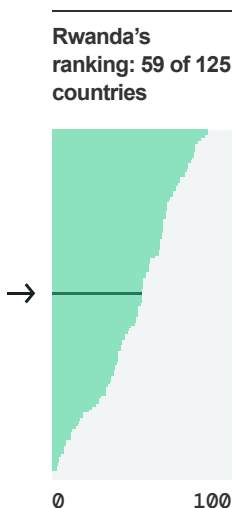
Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

# Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Rwanda has a transparency score of **50** (out of 100).

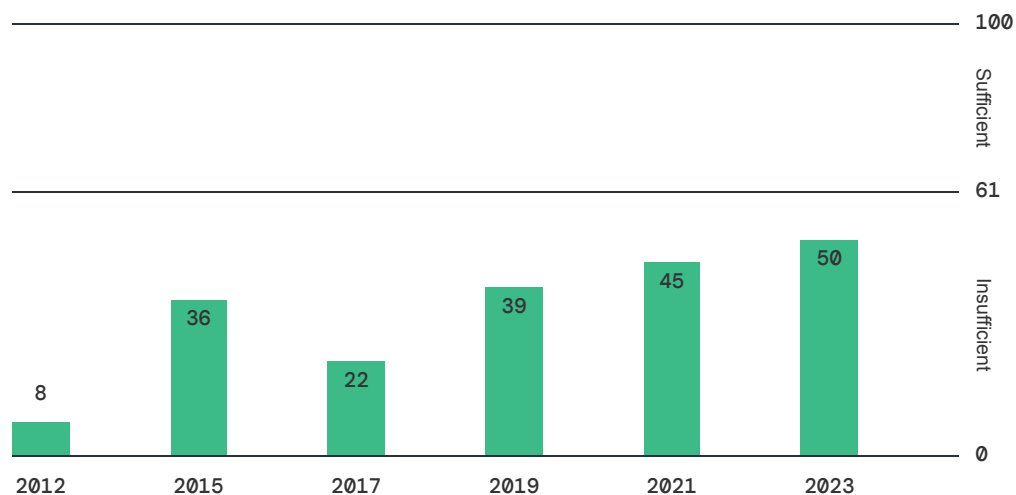
## Transparency in Rwanda compared to others



|                |    |
|----------------|----|
| Global Average | 45 |
| Uganda         | 59 |
| Kenya          | 55 |
| Rwanda         | 50 |
| Tanzania       | 41 |
| Madagascar     | 39 |
| Somalia        | 37 |
| Burundi        | 14 |
| South Sudan    | 13 |
| Comoros        | 4  |

0    Insufficient    61    Sufficient    100

# How has the transparency score for Rwanda changed over time?



## Public availability of budget documents in Rwanda

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

| Document                    | 2012                                  | 2015                                 | 2017                                  | 2019                                  | 2021                                  | 2023                                  |
|-----------------------------|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Pre-Budget Statement        | <span style="color: yellow;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: yellow;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Executive's Budget Proposal | <span style="color: yellow;">●</span> | <span style="color: green;">●</span> | <span style="color: yellow;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Enacted Budget              | <span style="color: green;">●</span>  | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Citizens Budget             | <span style="color: red;">⊘</span>    | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| In-Year Reports             | <span style="color: yellow;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Mid-Year Review             | <span style="color: yellow;">●</span> | <span style="color: green;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: green;">●</span>  |
| Year-End Report             | <span style="color: green;">●</span>  | <span style="color: green;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> |
| Audit Report                | <span style="color: yellow;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |

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

| KEY                                   |              |
|---------------------------------------|--------------|
| <span style="color: green;">●</span>  | 61-100 / 100 |
| <span style="color: yellow;">●</span> | 41-60 / 100  |
| <span style="color: red;">●</span>    | 1-40 / 100   |

| Key budget document         | Document purpose and contents   | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement        | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.  | 2022-23              | 39                     |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2022-23              | 51                     |
| Enacted Budget              | The budget that has been approved by the legislature.   | 2022-23              | 95                     |
| Citizens Budget             | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.   | 2022-23              | 75                     |
| In-Year Reports             | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.  | 2022-23 & 2021-22    | 78                     |
| Mid-Year Review             | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.   | 2021-22              | 74                     |
| Year-End Report             | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.   | 2020-21              | Published Late         |
| Audit Report                | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.   | 2020-21              | 43                     |

Rwanda's transparency score of **50** in the OBS 2023 is near its score in 2021.

## What changed in OBS 2023?

Rwanda has increased the availability of budget information by:

- Publishing the Mid-Year Review online in a timely manner.

However, Rwanda has decreased the availability of budget information by:

- Reducing the information provided in the Pre-Budget Statement.

## Recommendations

Rwanda should prioritize the following actions to improve budget transparency:

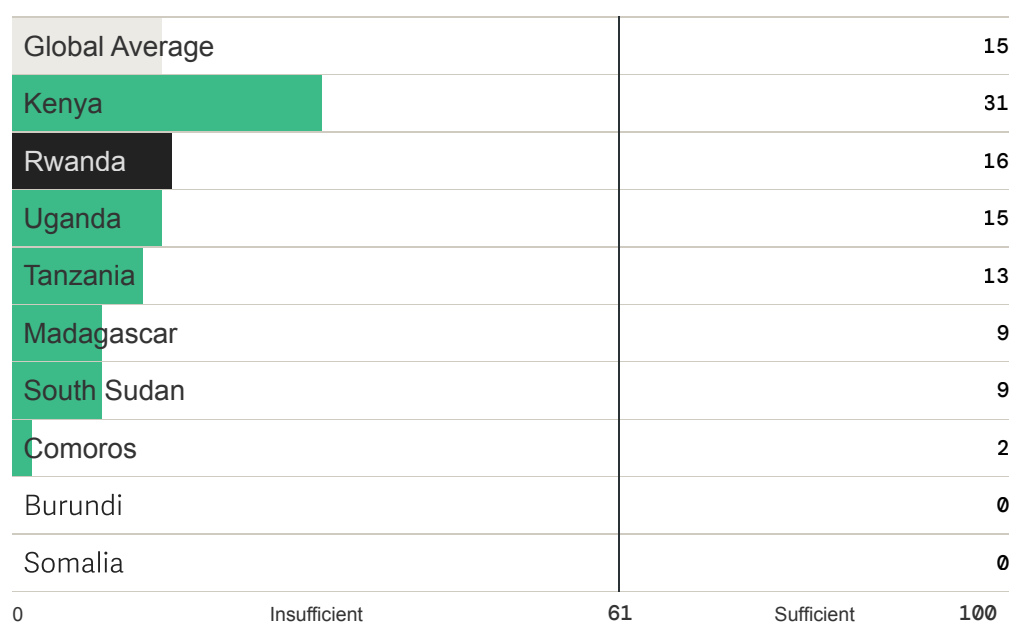
- Publish the Year-End Report online in a timely manner. The Year End Report should be made publicly available online within 12 months following the end of the fiscal year.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. The Ministry of Finance and Economic Planning should include information on financial and non-financial assets held by the government and projections for interest rates for the upcoming budget year. Additionally, the Executive's Budget Proposal should include an analysis that shows the impact of different macroeconomic assumptions on estimates of expenditures, revenue, and debt (i.e., sensitivity analysis). Furthermore, the Ministry of Finance and Economic Planning should consider including more information on external and domestic debt with maturity profiles.
- Improve the comprehensiveness of the Audit Report and Pre-Budget Statement. The Office of the Auditor General could improve the Audit Report by ensuring that the Audit report contains all expenditures, including extra-budgetary funds.

# Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

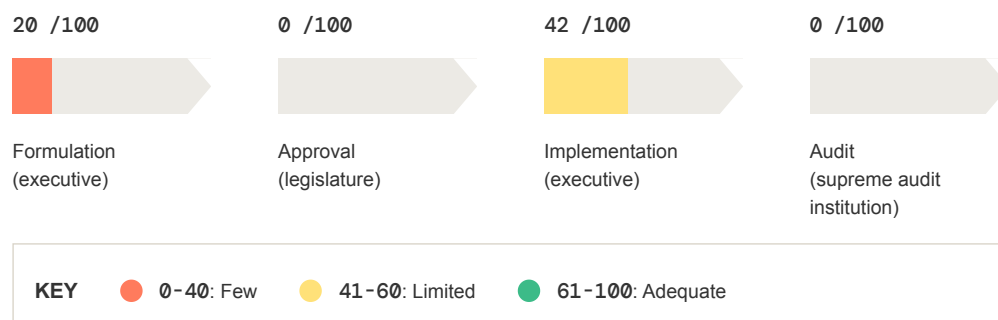
Rwanda has a public participation score of **16** (out of 100).

## Public participation in Rwanda compared to others



For more information, see [here](#) for innovative public participation practices around the world.

# Extent of opportunities for public participation in the budget process



## Recommendations

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

- In partnership with the Ministry of Local Government, expand mechanisms during budget cycle (from formulation to implementation to audit) to engage any civil society organization or member of the public who wishes to participate. The ministries should consider making evidence of public participation, especially input from citizens, a public and accessible document for progress evaluation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them. We note the existence of the HomeGrown Initiatives such as Cell Assemblies (intake z'abaturation), National Women Council, Youth Council, people with disability council, National Children Council, Imihigo and Umuganda, which could be further strengthened with the thought of enhancing transparency and improving contributions from citizens and civil society. This also ensures that the process is open to further follow-up by the citizens and civil society and to improve collaborations between government, citizens and civil society actors. The Government can capitalize also on the Sector Working Groups (SWGs) to engage with other stakeholders in the budget process.

Rwanda's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

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

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

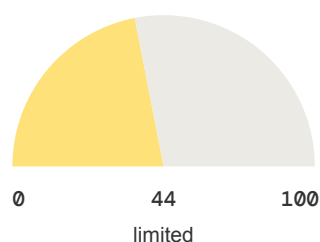


# Budget Oversight

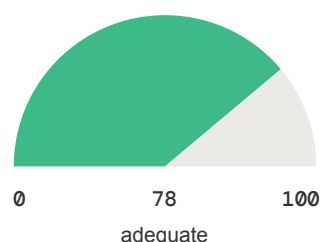
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information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

The legislature and supreme audit institution in Rwanda, together, provide limited oversight during the budget process, with a composite oversight score of **56** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



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

## Recommendations

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

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

- In practice, ensure the legislature is consulted before the executive reduces spending due to revenue shortfalls.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

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

- Ensure audit processes are reviewed by an independent agency.

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

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

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

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Roger Mugisha, Consultant With contributions from the Institute of Policy Analysis and Research (IPAR-Rwanda)  
For more information, please contact the International Budget Partnership at [info@internationalbudget.org](mailto:info@internationalbudget.org).
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Rwanda by a representative of the Ministry of Finance and Economic Planning.