



Overall score: **0%**

Provides no information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Rwanda's score on the Open Budget Index shows that the government provides the public with no information on the central government's budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Rwanda, the proposal is not made available to the public, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year. The proposal is only available internally and to budget support donors.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Rwanda does not publish its in-year reports or a mid-year review. Publishing these documents would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

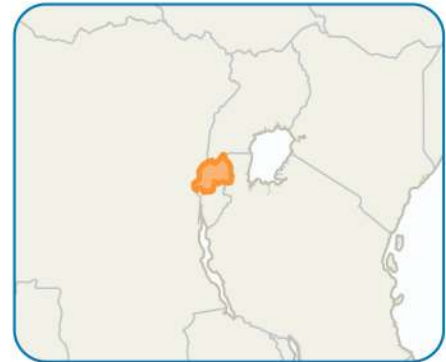
It is also difficult to assess budget performance in Rwanda once the budget year is over. A year-end report is not typically released, preventing comparisons between what was budgeted and what was actually spent and collected. (According to new budget legislation, an annual budget execution report must be prepared and submitted to the Office of the Auditor General by March of the following year, but as of the cut-off date for research to inform the OBI 2008 the year-end report was not available.) Also, Rwanda has typically not published its audit report and does not provide any information on whether the audit report's recommendations are successfully implemented.

Additionally, access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Rwanda's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature does not hold hearings on the budget in which the public can participate. In addition, at the time of this study there was no designated committee of Parliament tasked with scrutinizing audit reports.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input type="radio"/> No
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input type="radio"/> No
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input type="radio"/> No
Audit Report	<input type="radio"/> No

Open Budget Index 2008

Rwanda



The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

