

Open Budget Survey 2017

Questionnaire

Rwanda

January 2018

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 2016-17

Sources: (1). 2016-17_First_Planning_and_Budgeting_Call_Circular_for_Central_Government_Institutions.pdf (2). 2016-17_First_Planning_and_Budgeting_Call_Circular_for_Decentralized_Entities.pdf (3). 2016-17_Second_Budget_Call_Circular_for_Central_Government_Institutions.pdf (4). 2016-17_Second_Budget_Call_Circular_for_Decentralized_Entities.pdf http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Call_Circulars/2016-17_Second_Budget_Call_Circular_for_Central_Government_Institutions.pdf Source: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Call_Circulars/2016-17_First_Planning_and_Budgeting_Call_Circular_for_Central_Government_Institutions.pdf) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Call_Circulars/2016-17_Second_Budget_Call_Circular_for_Decentralized_Entities.pdf)

Comments: Researcher: The attached documents are circulars for first and second calls for planning and budgeting. They are issued when the budgeting process is about to start.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) 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
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: c. (33)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%27&tx-file...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%27&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 04 May 2016

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> ([http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...](http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Budget_Call_Circulars&cHash=dc2214b4724112b22d8b6621ebc6b520)) (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2)
Comments: Researcher: The PBS was published in April 2016 and was uploaded on the web on 4th May 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 the publication of the PBS is determined by looking at the date it has been posted on the Minecofin website

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question “n/a.”

Answer: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2)

Sources: MINECOFIN 2016-2019 budget framework paper

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Article 32 of the Organic Law on State finances and property provides for the preparation and presentation of the Budget Framework Paper
http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...
(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: MINECOFIN website <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers&cHash=ba870e2f2281f52165d216d79461498d)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, 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

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: BUDGET FRAMEWORK PAPER 20162017

Sources: MINECOFIN web site: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers&cHash=ba870e2f2281f52165d216d79461498d)

Peer Reviewer

Opinion: Agree with Comments

Comments: The full title of the PBS is "Budget Framework Paper 2016/2017-2018/2019"

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is no citizens version of the PBS but there is a citizens version of the budget (in three languages including the local language "Kinyarwanda" that clearly explains to citizens their role in National Budget process and the content of the budget.

<http://www.minecofin.gov.rw/index.php?id=60&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=60&L=registration.register%2522&tx-filelist-pi1-175%5Bpath%5D=Budget_Citizen_Guide%2F2016-17&cHash=5eb16174a5bd9622ed2df2065824a0e9)

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: 2016-17

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

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 Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 April 2016

Sources: <http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>)
<http://www.minecofin.gov.rw/fileadmin/templates/documents/Le...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Legal/Ministerial_Orders/Ministerial_Order_on_Financial_Regulations.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: 29 April 2016 <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2) http://www.parliament.gov.rw/yourviews/news-details/?tx_ttne... (http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=1061&cHash=1605178176687f58ad28fd2a313e6b6e)
<http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Article 32 of the Organic Law on state Finance and property states that "The Minister shall prepare and submit to both Chambers of the Parliament, by not later than 30th April of each year, the Budget Framework Paper." For the year under evaluation, the Budget Framework Paper was

presented to the Legislature on 29th of April 2016 and was posted on MINECOFIN website for public access on 4th May which is two months before the budget being approved starts http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

<http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>)

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

Researcher response: The Finance Bill and its contents described in Article 38 of the Law on State Finances and Property (2013) should be published online with the budget speech to satisfy the EBP publication requirement of the survey. The budget speech was published online after the budget was passed. http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

IBP comment: The Finance Bill and its contents described in Article 38 of the Law on State Finances and Property (2013) should be published online with the budget speech to satisfy the EBP publication requirement of the survey. The budget speech was published online after the budget was passed.

http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 15 November 2016

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 29 April 2016

Comments: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: The budget speech was posted online on 15 November 2016 (after the budget was passed), and without detailed estimates.

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 is determined by looking at the date on which this information is posted on the Minecofin website

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf)

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf)

2015_Final.pdf)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The URL to the published Budget Framework Paper <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator EBP-2.

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: NA

Comments: Researcher: Only the budget speech was put online, and it was put online too late. Draft detailed estimates were not put online.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is produced, but made available online on the Minister of Finance website on November 15, 2016, so after the budget had been approved. <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: EBP is published and made available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator EBP-2.

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, 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

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: BUDGET SPEECH FINANCIAL YEAR 2016/17

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf) http://www.parliament.gov.rw/yourviews/news-details/?tx_ttne... (http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=1061&cHash=1605178176687f58ad28fd2a313e6b6e)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is only a citizens version of the annual budget <http://www.minecofin.gov.rw/index.php?id=60&L=registration.r...>
(http://www.minecofin.gov.rw/index.php?id=60&L=registration.register%2522&tx-filelist-pi1-175%5Bpath%5D=Budget_Citizen_Guide%2F2016-17&cHash=5eb16174a5bd9622ed2df2065824a0e9)

IBP comment: See IBP comment for indicator EBP-2.

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: 2016-2017

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

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 Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 23 June 2016

Sources: Official Gazette n°Special of 01/07/2016 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) <http://en.igihe.com/news/parliament-approves-2016-2017-natio...>
(<http://en.igihe.com/news/parliament-approves-2016-2017-national-budget.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 4 August 2016

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 publication was determined by looking at the date the document was posted to the MINECOFIN website.

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

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 mark this question “n/a.”

Answer: <http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpart...> (http://www.minecofin.gov.rw/index.php?id=231&L=1%2520devpartners.gov.rw%252Ffileadmin%252Ftemplates%252Fdocuments%252FDPAF_FY_2012-2013.pdf&tx-filelist-pi1-174%5Bpath%5D=Annual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=deb09b31404b42a4c262a4532ac53c16)

Sources: MINECOFIN

Peer Reviewer

Opinion: Agree

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, 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: EBP document is still considered as working document that cannot be released to the public and its content changes overtime depending on the ongoing internal discussions

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Law determining the state finances for the 2016/2017 fiscal year

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: N/A

Comments: Researcher: No citizen version for 2016-2017 fiscal year is not yet available

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A Citizen's Guide for the 2016/2017 Enacted Budget is published in the Minister of Finance and Economic Planning website:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Citizens version of the EB is available in 3 languages including the local "Kinyarwanda" language Check on:

<http://www.minecofin.gov.rw/index.php?id=60&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=60&L=registration.register%2522&tx-filelist-pi1-175%5Bpath%5D=Budget_Citizen_Guide%2F2016-17&cHash=5eb16174a5bd9622ed2df2065824a0e9)

IBP comment: IBP agrees with the reviewers. Answer changed to "a".

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 2016-2017

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2016-17

Comments: The year is correct but the Researcher did not respect the required format.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, 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

Sources: 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? 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

Answer: 27 September 2016

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

Comments: Researcher: The document is available in three languages: English, French and Kinyarwanda

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Given that the document does not have the publication date, the publication date of the 2016-2017 CB is determined by looking at the date on which it has been posted on minecofin website.

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=-1%2527&tx-fil...> (http://www.minecofin.gov.rw/index.php?id=86&L=-1%2527&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit%2FBudget_Citizen_Guide%2F2016-17&cHash=92e27e532f7a43a46fff6f927c002396)

Peer Reviewer

Opinion: Agree

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 mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

Answer: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=-1%2527&tx-fil...> (http://www.minecofin.gov.rw/index.php?id=86&L=-1%2527&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit%2FBudget_Citizen_Guide%2F2016-17&cHash=92e27e532f7a43a46fff6f927c002396)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: THE NATIONAL BUDGET A Citizen's Guide for 2016/2017 Budget

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

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 Budgets are produced and which budget documents they simplify.

Answer: The Published CB summarizes the enacted budget

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet_Anglais_Web.pdf)

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 2016-17

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The IYRs are produced every quarter and published 45 days after the end of the quarter

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: For the fiscal year 2015-2016 it was published on 30 August 2016, For Q3 of the fiscal year 2015-2016 it was published on 17 May 2016 For the first quarter of 2016-2017 it was published on 14 November 2016

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14) <http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_July2015-March2016_period&cHash=708961e0c3274839151a32628ed326de) <http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2F...> (<http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2F...>)

(http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28)

Peer Reviewer

Opinion: Agree with Comments

Comments: For the first quarter of 2016-2017 it was published on 14 November 2016 <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=40501fc798932a4577e9275b102582f7)

Government Reviewer

Opinion: Agree with Comments

Comments: For Q2 of 2016-17 Fiscal year, it was published on 17 February 2017 For Q3 of 2016-17 Fiscal year, it was published on 17 May 2017 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_JuDecember_2016/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2016.pdf) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_JuMarch_2017/BUDGET_EXECUTION_REPORT_FOR_THE_JULY_2016-MARCH_2017.pdf)

IBP comment: The reports provided by the government reviewer cannot be taken into account as they were published after the survey research cutoff date of 31 December 2016. However, the In-Year Reports are still considered available to the public as older reports qualify.

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: Date of the publication is determined looking at the date it has been uploaded on the MINECOFIN web site

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_July2015-March2016_period&cHash=708961e0c3274839151a32628ed326de http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e)

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=-1&tx-filelist...> (http://www.minecofin.gov.rw/index.php?id=86&L=-1&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FFiscal_Performance_report_July-Dec_2015&cHash=73badec6fe35bab10d1faff1cfebaa2) http://www.minecofin.gov.rw/index.php?id=86&L=-1&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_July2015-March2016_period&cHash=708961e0c3274839151a32628ed326de <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_JuDecember_2016/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2016.pdf)

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_JuMarch_2017/BUDGET_EXECUTION_REPORT_FOR_THE_JULY_2016-MARCH_2017.pdf)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e) <http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ft...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports&cHash=224451085da85cd5aefea0d44a4021e1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. 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: BUDGET EXECUTION REPORT FOR FISCAL YEAR 2015/16 BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016 BUDGET EXECUTION REPORT FOR JULY 2015-March 2016

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28)

Peer Reviewer

Opinion: Agree with Comments

Comments: An older report is "BUDGET EXECUTION REPORT FOR JULY 2015-March 2016"

Government Reviewer

Opinion: Agree with Comments

Comments: BUDGET EXECUTION REPORT FOR JULY - DECEMBER 2016 BUDGET EXECUTION REPORT FOR JULY - MARCH 2017

IBP comment: While the information provided by the government is useful, budget documents published after 31 December 2016 are not taken into consideration in the OBS 2017.

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=37a2c39b6c31cac3ec66a65d9bc97e4e)

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: FY 2015-16

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-fi...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1%2527&tx-filelist-pi1-174%5Bpath%5D=Budget_Execution_Reports%2FBudget_Execution_Report_July2015-March2016_period&cHash=c653f0f3fb0625c0e3f2cae1cfa15139)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the reference document, the researcher referenced the budget execution report for quarter three of the fiscal year 2015-16 that goes up to March yet he should have referenced the mid year budget execution report (the July-December 2015).

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Fiscal_Performance_report_JDec_2015/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2015.pdf)

IBP comment: The Budget Execution Report for July-December 2015 does not qualify as a Mid-Year Review under the OBS methodology. For example, a Mid-Year Review should contain a discussion of how actual expenditure and revenue in the first half of the fiscal year will affect estimates of full-year expenditure.

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The law says 45 days after the end of the reporting period. For 2015-16 it delayed but in 2016-17, it was published on time.

IBP comment: See IBP comment for MYR-1.

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 4 April 2016

Comments: The report was published on 4 April 2016 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Fiscal_Performance_report_JDec_2015/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2015.pdf)

IBP comment: See IBP comment for MYR-1.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The date of publication on the MINECOFIN website

Comments: The report was published on 4 April 2016

IBP comment: See IBP comment for MYR-1.

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 mark this question “n/a.”

Answer: n/a

Sources: Minecofin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Fiscal_Performance_report_JDec_2015/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2015.pdf)

Comments: The report was published

IBP comment: See IBP comment for MYR-1.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The report was published. Refer to <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Fiscal_Performance_report_JDec_2015/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2015.pdf)

IBP comment: See IBP comment for MYR-1.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: the document is publicly available

IBP comment: See IBP comment for MYR-1.

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, 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

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: BUDGET EXECUTION REPORT FOR JULY-DECEMBER 2015

Comments: The report is published. <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Fiscal_Performance_report_JDec_2015/BUDGET_EXECUTION_REPORT_FOR_THE_JULY-DECEMBER_2015.pdf)

IBP comment: See IBP comment for MYR-1.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: N/A

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: FY 2014-2015

Sources: Some information required for a year-end report is available at the link below, but the document acts as a quarterly execution report. <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.reg&tx-filelist-pi1-75%5Bpath%5D=Budget_Unit%2FBudget_Execution_Reports&cHash=bb055aeddd17b8260bcd28b22df9c5c6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: the report was published on 14 December 2015 which is six less than six months.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

IBP comment: The cumulative budget implementation report for Q4 contains elements of a Year-End Report. However, the content of the report closely mirrors the content of other quarterly implementation reports, and analyses of macroeconomic performance and overall debt are absent. Further, the Q4 report is used in the In-Year Report portion of the survey so that Rwanda qualifies for the public availability criteria of that section.

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: As mentioned before, a cumulative quarterly execution report was available on 14 December 2015. However, that report is not scored as a year-end report. <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.reg&tx-filelist-pi1-75%5Bpath%5D=Budget_Unit%2FBudget_Execution_Reports&cHash=bb055aeddd17b8260bcd28b22df9c5c6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 14 December 2015

Comments: the report was published on 14 December 2015 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

Researcher response: See IBP comment for YER-2.

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: n/a

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.reg&tx-filelist-pi1-75%5Bpath%5D=Budget_Unit%2FBudget_Execution_Reports&cHash=bb055aeddd17b8260bcd28b22df9c5c6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The date of publication on the MINECOFIN website

Comments: the report was published

IBP comment: See IBP comment for YER-2.

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 mark this question “n/a.”

Answer: n/a

Sources: minecofin No link, but there is also this report: <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...>
(http://www.minecofin.gov.rw/index.php?id=86&L=registration.reg&tx-filelist-pi1-75%5Bpath%5D=Budget_Unit%2FBudget_Execution_Reports&cHash=bb055aeddd17b8260bcd28b22df9c5c6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

Comments: the report was published

IBP comment: See IBP comment for YER-2.

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: the report was published

IBP comment: See IBP comment for YER-2.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: The relevant annual economic report was not available online at the time of the research period, and was thus late. However, there is a cumulative execution report available that contains some elements of a YER. <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: the document is publicly available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

IBP comment: See IBP comment for YER-2.

YER-6b: If you selected option “c” or “d” in question YER-6a above, 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

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2014-15 Annual Economic Report

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: BUDGET EXECUTION REPORT FOR FISCAL YEAR 2014/15

Comments: BUDGET EXECUTION REPORT FOR FISCAL YEAR 2014/15 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/2014-2015_Annual_Budget_Execution_Report.pdf)

IBP comment: See IBP comment for YER-2.

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

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 2014-2015

Sources: <http://www.minecofin.gov.rw/index.php?id=124&L=data%3A%2F%2F...> (http://www.minecofin.gov.rw/index.php?id=124&L=data%3A%2F%2Ftext%2Fplain%3Bbase64%2CU0hFTExfTU9Ktk9fUFJPQk9WQVRK%2F&tx-filelist-pi1-77%5Bpath%5D=Auditor__General_Reports&cHash=7bd37403e6510e6329eead209e9dcf8b)
http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: <http://www.minecofin.gov.rw/index.php?id=124&L=data%3A%2F%2F...> (http://www.minecofin.gov.rw/index.php?id=124&L=data%3A%2F%2Ftext%2Fplain%3Bbase64%2CU0hFTExfTU9Ktk9fUFJPQk9WQVRK%2F&tx-filelist-pi1-77%5Bpath%5D=Auditor__General_Reports&cHash=7bd37403e6510e6329eead209e9dcf8b)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 6 May 2016

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf). The publication date can be 06 May 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: By checking the pdf with `javascript:alert(document.lastModified)`

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf) http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/...
...
(http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/PERFORMANCE_AUDIT_ON_CONSTRUCTION_OF_SCHOOL_INFRASTRUCTURE_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question “n/a.”

Answer: http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/...
(http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/PERFORMANCE_AUDIT_ON_CONSTRUCTION_OF_SCHOOL_INFRASTRUCTURE_2016.pdf)
http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf)

Sources: Minecofin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, 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

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: REPORT OF THE AUDITOR GENERAL OF STATE FINANCES FOR THE YEAR ENDED 30 JUNE 2015

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: n/a

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.

a. Yes

b. No

Answer: a.

Sources: <http://www.rra.gov.rw/> (<http://www.rra.gov.rw/>) <http://www.oag.gov.rw/home/> (<http://www.oag.gov.rw/home/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Ministry of Finance and Economic Planning www.minecofin.gov.rw (<http://www.minecofin.gov.rw>) Office of the Auditor General www.oag.gov.rw (<http://www.oag.gov.rw>) Rwanda Revenue Authority www.rra.gov.rw (<http://www.rra.gov.rw>)

Government Reviewer

Opinion: Agree with Comments

Comments: www.minecofin.gov.rw (<http://www.minecofin.gov.rw>)

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

a. Yes

b. No

Answer: a.

Sources: <http://www.minecofin.gov.rw/index.php?id=86&tx-filelist-pi1-...> (http://www.minecofin.gov.rw/index.php?id=86&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit&cHash=4f738f583d85c2c6ef1bc3b9759e27de) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports&cHash=224451085da85cd5aefea0d44a4021e1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <http://www.minecofin.gov.rw/index.php?id=86&tx-filelist-pi1-...> (http://www.minecofin.gov.rw/index.php?id=86&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit&cHash=4f738f583d85c2c6ef1bc3b9759e27de) http://www.minecofin.gov.rw/index.php?id=86&L=data%3A%2F%2Ftext%2Fplain...&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports&cHash=224451085da85cd5aefea0d44a4021e1)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

a. Yes

b. No

Answer: a.

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Le...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Legal/Ministerial_Orders/Ministerial_Order_on_Financial_Regulations.pdf)
http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)
<http://www.minecofin.gov.rw/fileadmin/templates/documents/La...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Laws_and_Regs/Laws/Official_Gazette_no_Special_of_05.11.2013_Law_on_State_finance_and_pro)
Comments: Researcher: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Le...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Legal/Ministerial_Orders/Ministerial_Order_on_Financial_Regulations.pdf)

http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)

<http://www.minecofin.gov.rw/fileadmin/templates/documents/La...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/Laws_and_Regs/Laws/Official_Gazette_no_Special_of_05.11.2013_Law_on_State_finance_and_pro

Article 69: Audit of financial statements: In respect of provisions of Article 183 of the Constitution of the Republic of Rwanda of 04 June 2003 as amended to date, the Auditor General of State Finances shall carry out an audit of finance and property of the State, decentralized entities, public institutions, parastatal organisations and Government projects. In accordance with Article 184 of the Constitution of the Republic of Rwanda of 04 June 2003 as amended to date, the Office of the Auditor General of State Finances shall submit to both Chambers of Parliament in joint session prior to the commencement of the session devoted to the examination of budget of the following year, a complete report on the balance sheet of the State budget of the previous fiscal year. The report shall indicate the manner in which the budget was utilized, unnecessary expenses which were incurred or expenses which were contrary to the law and whether there was misappropriation or general squandering of public funds. A copy of the report shall be submitted to the President of the Republic, Cabinet, President of Supreme Court and Prosecutor General. The Parliament, after receiving the report of the Auditor General referred to in this Article, shall examine it and take appropriate decisions within a period not exceeding six Institutions and public officials to which a copy of the annual report of the Auditor General of State Finances is addressed shall implement its recommendations by taking appropriate measures as regards irregularities and other shortcomings which were disclosed. Each Chief Budget Manager or any public officer of a public entity may be required by the Parliament, Chamber of Deputies, to provide explanations of use of public funds. The Chief Budget Managers shall be responsible for implementing the recommendations of the Auditor General of State Finances aimed at improving the effective management and use of public funds. The Auditor General of State Finances shall ensure that the annual audit reports are published

Peer Reviewer

Opinion: Agree with Comments

Comments: From the 24th December 2015, Rwanda has a new constitution in force. Some of the laws mentioned above refer to the previous constitution. The relevant articles from the new constitution are described below: THE CONSTITUTION OF THE REPUBLIC OF RWANDA

http://www.minijust.gov.rw/fileadmin/Law_and_Regulations/Off...

(http://www.minijust.gov.rw/fileadmin/Law_and_Regulations/Official_Gazette_no_Special_of_24.12.2015_2__1_.pdf) CHAPTER IX: STATE FINANCE AND TAXES Article 162: State Finance law Every financial year, the Chamber of Deputies considers the relevance of the State finance bill and adopts the State finance law. The State finance law determines the revenue and expenditure of the State in accordance with conditions provided for by an organic law. That organic law also determines the date of presentation of annual budget before both Chambers of Parliament. Before final adoption of the State budget, the Senate must provide the Chamber of Deputies with its opinion on the State finance bill. Article 163: Execution of budget before publication of the annual finance law In case the financial year starts before the publication of the State finance law of that year, the Prime Minister authorises, by an order, a monthly expenditure on a provisional basis of an amount equal to one-twelfth (1/12) of the budget of the preceding year. Article 164: Imposing, modifying or removing a tax Tax is imposed, modified or removed by law. No exemption or reduction of a tax can be granted unless authorised by law. Article 165: Office of the Auditor General of State Finances The Office of the Auditor General is an independent Public Institution responsible for the auditing of state finances and assets. A law determines the responsibilities, organisation and functioning of this Office. Article 166: Report of the Auditor General of State Finances The Office of the Auditor General of State Finances submits each year, to both Chambers of Parliament, prior to the commencement of the session devoted to the examination of the budget of the following year, a complete report on the balance sheet of the State budget of the previous year. This report must indicate the manner in which the budget was executed, unnecessary or unlawful expenditures, and whether there were embezzlement or squandering of public funds. A copy of the report is submitted to the President of the Republic, Cabinet, the President of Supreme Court, and the Prosecutor General. Within six (6) months of receiving the report of the Auditor General referred to in this Article, Parliament examines it and takes appropriate decisions. Institutions and public officials to which a copy of the annual report of the Auditor General is addressed must implement its recommendations by taking appropriate measures as regards irregularities and other shortcomings which were disclosed. The Parliament may request the Office of the Auditor General to conduct a financial audit of State institutions or the use of funds allocated by the State.

Government Reviewer

Opinion: Agree with Comments

Comments: The Organic Law on State Finances and Property http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

<http://www.minecofin.gov.rw/index.php?id=160&L=data%3A%2F%2F...> (<http://www.minecofin.gov.rw/index.php?id=160&L=data%3A%2F%2Ftext%2Fplain...>)

GQ-3: Are there additional laws 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.

a. Yes

b. No

Answer: a.

Sources: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: LAW N° 79/2013 OF 11/09/2013 DETERMINING THE MISSION, ORGANIZATION AND FUNCTIONING OF THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES Article 7: Power of free access to information The Auditor General shall have the extensive right to question people, to have all the relevant and needed documents, electronic documents and information and any other information related to finance management deemed necessary for the performance of his/her duties. A person shall not invoke professional secrecy to withhold information required by the Auditor General for audit purpose. The Chief Budget Manager within the audited entity must do his/her best to facilitate the Auditor General to have full access to accounting documents and property records within the time limits. The Auditor General may also require any person other than a staff member of the entity being audited to provide information necessary for the performance of his/her duties.

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details of administrative units are published

IBP comment: The EBP is not considered publicly available in Section 1 of the survey. Per page 38 of the survey methodology, "If according to the Open Budget Survey standards, the Executive's Budget Proposal is not considered publicly available, then all questions regarding the Executive's Budget Proposal should be marked "d"". Thus, the correct response is "d".

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details by economic classifications are published

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details by functional classification are published

IBP comment: See IBP comment for indicator 001.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details by economic classifications are published

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details by economic classifications are published

IBP comment: See IBP comment for indicator 001.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details by economic classifications are published

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: Executive Budget proposal presents only the expenditure for the previous year and the up coming year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The EBP is available and provide details of expenditure classification by economic classifications in a multyear perspective. See page number 34 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The EBP is available and provide details of expenditures in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details of tax revenues are provided

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available but no details of non tax revenues are published

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The EBP is available. See page number 35 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available See page number 34 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.

- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The EBP is available. See page number <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: Only expenditure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The EBP is available and provide details of revenue categories in a multyear perspective.
<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Information is available only for the previous year.

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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No details are provided

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available and provide details of revenue categories in a multyear perspective. See page number 34

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: The government only budgets for available funds, extra budget fund if any are included during the budget revision

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

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?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: It should be noted that budget for VUP is specific for selected sectors (mainly the poorest), and social protection programme fall is also considered in this regard

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

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?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provide Details of expenditure arrears <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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? (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.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: It is important to note that the names of donors are not presented and their contribution is consolidated

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) 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.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provides information on government budget allocation by EDPRS which is the main government planning tool. It also shows government priorities for the year <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

- a. (100) 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.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provides information on government budget allocation by EDPRS which is the main government planning tool. It also shows government priorities for the year <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The EBP is available and present information on key priorities for the year by sector <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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?

a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per the Open Budget Survey methodology

Comments: Researcher: Here the social protection programme is considered to be the core programme for poverty reduction

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is available and provides information on government budget allocation by sectors including social protection

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Framework_Papers/2016-2019_Budget_Framework_Paper.pdf)

IBP comment: See IBP comment for indicator 001.

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)?

a. (100) Yes, a detailed timetable is released to the public.

b. (67) Yes, a timetable is released, but some details are excluded.

c. (33) Yes, a timetable is released, but it lacks important details.

d. (0) No, a timetable is not issued to the public.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MINECOFIN

Comments: Researcher: For other fiscal years, there was a specific budget calendar: <http://www.minecofin.gov.rw/index.php?id=152>

(<http://www.minecofin.gov.rw/index.php?id=152>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A detailed timetable is released to the public in the Ministry of Finance and Economic Planning, in the section "Planning and Budgeting Call Circular". There are several documents concerning the budgeting planning of the central and local government; particularly there is a calendar for the central government "Annex. 1 Planning_and_Budgeting_Calendar 2016-17 ed.xls" and one for the local government "Annex. 1 Planning_and_Budgeting_Calendar 2016-17 ed.xls". <http://www.minecofin.gov.rw/index.php?id=228&L=data%253A%252...> (<http://www.minecofin.gov.rw/index.php?id=228&L=data%253A%252F%252Ftext%252Fplain%253Bbase64%252CU0hFTExfTU9KTK9fUFJPQk9WQVRK%252F&tx-filelist-pi1-167%5Bpath%5D=2016-2017%20Budget%20call%20circular%2F&cHash=91aa307ec56eff03c370b8ec19b69813>)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the peer reviewer. Response changed to "a".

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2), pages 22-33 and Section VII

Peer Reviewer

Opinion: Agree with Comments

Comments: The core components of the information related to the economic assumptions is presented in section II.2 "Domestic Economic Performance". Additional information is provided in section III "Objectives and Policies for the Medium Term 2016/17 -2018/19", such as "External Debt Policy", "Financial Sector Development Strategy" and "Fiscal Policy for 2016/17 and over the Medium Term".

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Minecofin <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2), Sections IV, V

Peer Reviewer

Opinion: Agree with Comments

Comments: Total expenditure is presented in table 8 in page 34; while further explanation is given in section IV.2 "Projection of Outlays". A complete explanation on expenditures per government priorities is presented in section V "Detailed Resource Allocation to EDPRS 2 Priorities".

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2), Sections IV.1, Table 7, pages 35-45. Missing a discussion of revenue policies and priorities.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The estimations on revenue by category are presented in table 8 in page 34 and a more detailed explanation is given in section IV.1 "Projection of Resources", where revenue is split into Domestic Revenue (Tax and non-Tax) and Total Grants Projection. Policies for the 2016/17 fiscal year are explained in section III.1 "Overview of 2016/17 policies", where planned initiatives to increase employment opportunities and consolidate domestic revenue mobilisation are described. As summarised in the conclusion in page 50: "The medium term projections are built on conservative assumptions regarding external financing and aims to sustain the domestic revenue mobilization efforts. In line with this, accelerating domestic revenue mobilization through implementation of various measures aiming at broadening the tax base and increasing efficiency in tax collection remains a key priority."

Government Reviewer

Opinion: Agree with Comments

Comments: The researchers did not indicate the core elements that are excluded. This would help improving

IBP comment: We agree with the Peer Reviewer. Besides the estimate of total revenue on p. 34, the PBS also contains a discussion of revenue policies and priorities, see pp. 22-33. I.e. "Increasing taxes on imported second hand garments" to support the local textiles, garments and leather industry (p.28); "setup of infrastructures" to support Agriculture exports crops and Agri-business (p.28-29). Answer changed from 'c' to 'b'.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2), Tables 7-8, page 33. <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) See page: 13, 15, and 17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelis...> (http://www.minecofin.gov.rw/index.php?id=231&L=-1&tx-filelist-pi1-174%5Bpath%5D=Budget_Framework_Papers%2F2016-2019_budget_frame_work_paper&cHash=b32ccadb3cf0ed049ef8ffc3f26193a2), page 32, Table 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf), pg. 9 Table B, Annex II-4 (Economic), Annex II-1, Annex II-4 (Administrative), Annex II-8 to II-9 (Functional) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) See TableB on page 8 of the law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf), Annex II-5

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) For more details see Table "A" on page 7 (Article 1 of the law and ANNEX I)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) See Table "A" on page 7 (article1 of the law and ANNEX I)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) See Tables "A", "B" and "C" on page 7,9 and 10 (article 2 of the law)
Comments: Researcher: Two components are presented: Borrowing and interest

Peer Reviewer

Opinion: Agree

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet_Anglais_Web.pdf) See page 17-24 of the booklet
Comments: Researcher: The CB includes a discussion of main policy initiatives and expenditure and revenue totals, but does not contain the other key elements.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.

Comments: The Citizens Budget provides the core information. - Revenue totals are described in section "Government Budget for fiscal Year 2016/2017" in page 15 and 16; and expenditure totals in section "What activities will the government focus on in 2016/2017 budget?" in page 17 to 24. - The main policy initiatives in the budget are explained in section "What activities will the government focus on in 2016/2017 budget?" in page 17 to 24. - The macroeconomic forecast upon which the budget is based is described in section "How is the Rwandan economy doing?" in page 14 - The contact information for follow-up by citizens is given in section "Forums of citizen participation" in page 13 and sub-section "Where can citizens find the national budget?" in page 27.

Government Reviewer**Opinion:** Agree

IBP comment: The Citizens Budget only includes information on prior macroeconomic performance, rather than the macroeconomic forecast on which the estimates for the budget year are based. Ideally, the document would also include more contact information that would allow citizens to follow up, like the address of the ministry of finance or district headquarters.

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: minecofin <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.register%2522&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit%2FBudget_Citizen_Guide%2F2016-17&cHash=92e27e532f7a43a46fff6f927c002396) The dissemination is made through posting the document on minecofin website, talkshows and hard copies

Comments: Researcher: internet**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) 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.
- b. (67) 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.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.register%2522&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit%2FBudget_Citizen_Guide%2F2016-17&cHash=92e27e532f7a43a46fff6f927c002396)

Comments: Researcher: It should be noted that there are few hard copies and some talk show on radio but the website remains the main means for availing this document to the public

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: There are a lot of forums for citizens participation where citizens provide their views on government policies including budget process. These include meetings after community work that takes place on the last Saturday of every month and citizens forums. All these are accessible to citizens as they take place at the Village level which is the lowest administrative unit.

Researcher response: The government does not ask citizens what should be included in the Citizen Budget. However there are other means which can be used by citizens to give their point of view. These include tweeter, a pop up window on the web site where citizens can express there views. These channels are not however used by citizens.

IBP comment: This indicator applies only to mechanisms related to how the government takes public's requirements for budget information into account..

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=registration.r...> (http://www.minecofin.gov.rw/index.php?id=86&L=registration.register%2522&tx-filelist-pi1-75%5Bpath%5D=Fiscal_Decentralisation_Unit%2FBudget_Citizen_Guide%2F2016-17&cHash=92e27e532f7a43a46fff6f927c002396)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BUDGET EXECUTION BY SECTORS QUARTER 1 - 2016-2017 (Functional); First quarter fiscal table (Economic) & BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016 (Table 3); BUDGET EXECUTION BY PROGRAM QUARTER 1 - 2016-2017 (Administrative). See table 1, 2 and 3

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: BUDGET EXECUTION BY PROGRAM QUARTER 1 - 2016-2017; Also some nonfinancial and financial execution notes by program and sector from pages 13-17 of the narrative document titled BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Quarter 1 Fiscal Table 2016/2017; Table 3 in BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016.
(<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/1Budget_Execution_Report_September_2016_Period/BUDGET_EXECUTION_BY_PROGRAM_QUARTER_1_-_2016-2017.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28) See table1 in the report See also Q1 Fiscal Table.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28) See table 1 and 2 in the report See also Q1 Fiscal Table.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016, Tables 1&2 ;See also Q1 Fiscal Table. (<http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28))

Comments: Researcher: The report does not compare the current status with the previous year, It only compares what was enacted against the the achieved

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: BUDGET EXECUTION REPORT FOR JULY-SEPTEMBER 2016, Tables 3 and 4. There does not seem to be any information about the cumulative debt. (<http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28)) (<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)) See table 2 of the report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2F1Budget_Execution_Report_July-September_2016_Period&cHash=584592cc2b2e744a66d0d496c703ad28 <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)) See table3 of the report

Comments: Researcher: There does not seem to be any information about the cumulative debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) 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.
- b. (67) 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.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: the MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: The Budget Execution Report for July-December 2015 does not qualify as a Mid-Year Review under the OBS methodology. For example, a Mid-Year Review should contain a discussion of how actual expenditure and revenue in the first half of the fiscal year will affect estimates of full-year expenditure.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: the MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

d. (0) No, the Mid-Year Review does not present expenditure estimates by program.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

d. (0) No, revenue estimates have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

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?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is not available to the public per the Open Budget Survey methodology

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The MYR is done in December and updated revenue and expenditure estimates are published.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: See IBP comment for indicator 077.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The year end report is available and presents the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: The Year-End Report is considered not publicly available in section 1 of the survey. Per page 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus the correct answer is "d".

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Year end Report is available by two of the classifications By administrative entity and program:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/Annex_3_-_Budget_Execution_Report_for_2015-16FY.pdf) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year end Report is available by two of the classifications By administrative entity and program:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/Annex_3_-_Budget_Execution_Report_for_2015-16FY.pdf)

IBP comment: See IBP comment for indicator 084.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Comments: Researcher: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUDget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year end Report is available and shows comparison between the enacted budget and actual and a narrative discussion is included By

administrative entity and program: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/Annex_3_-_Budget_Execution_Report_for_2015-16FY.pdf) Narrative Report: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year end Report is available and shows revenues by Category (see page 4) Narrative Report:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016)

IBP comment: See IBP comment for indicator 084.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year end Report is available and shows individual revenues (see page 4) Narrative Report:

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016)

IBP comment: See IBP comment for indicator 084.

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The report presents 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 (See page 28) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

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?

- a. (100) 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.
- b. (67) 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, but a narrative discussion is not included.
- c. (33) Yes, 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The score is true but the comment by the researcher is not accurate. The year end report is available.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: minecofin

Comments: Researcher: There is only an execution report for the fourth quarter, not a Year-End Report. Also, the report that is available emphasizes more on achievements showing trends but for all.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The comment by the researcher is not accurate because the year end report is available

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The end year report is available and presents 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

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/Annex_2_-_Budget_Execution_Report_for_2015-16FY.pdf)

IBP comment: See IBP comment for indicator 084.

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: There is only an execution report for the fourth quarter, not a Year-End Report: <http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F...> (http://www.minecofin.gov.rw/index.php?id=86&L=data%253A%252F%252Ftext%25252&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FBudget_Execution_Reports%2FBudget_Execution_Report_2015-2016&cHash=64f8af4a3bfd256136c056eb10a5af14)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The report is available <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/BUDGET_EXECUTION_REPORT_FOR_FISCAL_YEAR_2015-16.pdf)

IBP comment: See IBP comment for indicator 084.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.

b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.

c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Execution_Reports/Budget_Execution_Report_2016/Annex_1_-_Fiscal_Table_for_2015-16FY.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The financial statement is released as a separate report; Annex 1 "Fiscal Table of the FY 2015/16" to the document "Budget Execution Report for Fiscal Year 2015/16".

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'b', because the YER is considered not publicly available (cf. Section 1).

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://oag.gov.rw/documents/reports-to-parliament/financial-...> (<http://oag.gov.rw/documents/reports-to-parliament/financial-audit-reports/>) http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/... (http://oag.gov.rw/fileadmin/user_upload/Performance_Reports/PERFORMANCE_AUDIT_ON_CONSTRUCTION_OF_SCHOOL_INFRASTRUCTURE_2016.pdf) http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R... (http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf)

Comments: Researcher: Three types of audits are done: financial and performance. The Annual Report entails a compliance audit. There do not seem to be any compliance audit reports available, although they seem to have been carried out based on the contents of the main financial audit document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R... (http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf), page 9.

Comments: Researcher: In total 157 government entities and projects have been audited from June 2015 to April 2016 representing 82% of the reported Government Expenditure for the year ended 30 June 2015

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?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Extra budgetary funds have been audited and reported; but there is no description on what is the amount and percentage. The Office of the Auditor General has carried out 35 reports from audits of entities whose expenditure is not part of current year consolidated financial statements, as mentioned in the table in section 2.1.1 "Audit Coverage for Financial Audits of Public Entities and Projects". There are also further comments in section 7.1 "Concerns over Accountability in Non-Budget Agencies (NBAs)".

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf) , page 26.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf) http://www.parliament.gov.rw/yourviews/news-details/?tx_ttne... (http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=1205&cHash=03a32c8855a0808020b4fb151df6fa47) See for example :
<http://www.newtimes.co.rw/section/article/2014-11-28/183517/> (<http://www.newtimes.co.rw/section/article/2014-11-28/183517/>)
<http://www.newtimes.co.rw/section/article/2015-06-22/189942/> (<http://www.newtimes.co.rw/section/article/2015-06-22/189942/>)
<http://rba.co.rw/pac-meets-with-finance-ministry-on> (<http://rba.co.rw/pac-meets-with-finance-ministry-on>)

Comments: Researcher: The report is made public via website and also broadcast during its presentation to the parliament. The Public Accountability Committee in the Parliament analysis the reports and it is sometime broadcast alive and recommendations are made. As result, some officials are being prosecuted

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The executive reports publicly on some of the audit findings. For example, the Public Accounts Committee summoned 129 officials from central and local government, and government enterprises to explain their role in the loss of funds, mismanagement and the discrepancies highlighted in the 2013/14 Auditor-General's report, as reported in the media on June 22, 2015 (*). These hearings were open to the public. There are, indeed, news on this topic reported by the media. However, there is no report by the Parliament or the executive itself, only the report issued by the Office of the Auditor General. (*) <http://www.newtimes.co.rw/section/article/2015-06-22/189942/> (<http://www.newtimes.co.rw/section/article/2015-06-22/189942/>)

Government Reviewer

Opinion: Agree

IBP comment: The sources provided indicate that action is taken by the legislature to address concerns raised by audit results, rather than the executive itself. The focus of the indicator is action taken by the executive contained in a report published by the executive, thus the answer is "d".

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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R...
(http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf) See page 8 of the report and page 39 of report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is a committee called the "Committee on National Budget and Patrimony". See article 29 of the law: N°01/2011/OL of 25/02/2011 Organic Law modifying and complementing Organic Law n°06/2006 of 15/02/2006 establishing internal rules of the Chamber of Deputies in the Parliament http://primature.gov.rw/fileadmin/user_upload/documents/Offi...
(http://primature.gov.rw/fileadmin/user_upload/documents/Official%20Gazettes/2011%20Official%20Gazettes/Official_Gazette_no_13_of_28.03.2011.pdf)
See also article 11 of the N° 12/2013/OL of 12/09/2013 Organic Law on State finances and property.
http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...
(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf) However, this committee is not an IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

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?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.parliament.gov.rw/yourviews/news-details/?tx_ttne... (http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=63&cHash=5384b4a7dc0016273c6b8e9d6a695e14)

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Civil Society Organizations and private sector took part in the budget hearings by the budget committee

IBP comment: This indicator measures whether an Independent Fiscal Institution member has taken part in hearings in the legislature. Given that there is no IFI in Rwanda at the time of the survey (see indicator 103), this warrants a "d" response.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>)
http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...
(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf) (ORGANIC LAW N° 12/2013/OL OF 12/09/2013 ON STATE FINANCES AND PROPERTY, Article 11)

Comments: Researcher: A plenary session is done where the minister of finance presents the budget and legislature debates before the budget is discussed by the Commission.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>) As indicated in Section 1, the draft budget was submitted to the Chamber of Deputies at the end of April 2016, between two and three months before the beginning of the fiscal year on July 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://en.igihe.com/news/parliament-approves-2016-2017-national-budget.html> (<http://en.igihe.com/news/parliament-approves-2016-2017-national-budget.html>)

Comments: Researcher: The budget proposal is submitted to the legislature three months before but the final approval is made in June. The approval date for all East African countries is 30th June. For this fiscal year, the budget was approved on 24th June 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf (http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

Comments: Researcher: See article 11 of the law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf) <http://www.newtimes.co.rw/section/article/2017-02-08/207817/> (<http://www.newtimes.co.rw/section/article/2017-02-08/207817/>) <http://www.newtimes.co.rw/section/article/2016-04-30/199440/> (<http://www.newtimes.co.rw/section/article/2016-04-30/199440/>) http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1252&cHash=8edf58fae60740b08302913877b34aa0 (http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1252&cHash=8edf58fae60740b08302913877b34aa0)

Comments: Researcher: Amendments are made before adoption and during the revision as per law.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Parliament press release on 23.06.2016 "Chamber of Deputies Passes Finance Bill, 2016-2017", it is explained that: "On this 23 June 2016 the Plenary Assembly has voted the finance bill, fiscal year 2016-2017 after it had examined the report tabled by the Standing Committee on Finance and National Patrimony on the same bill. [...] During the stage of consideration of the bill in the Budget Committee, other standing committees in the House were consulted according to their respective responsibilities whereby MPs brought about diversified ideas meant to improve the content of the bill. Thereafter, the Committee entered a number of amendments especially in the preamble part of the bill." Therefore, we can conclude that amendments were proposed and, at least some of them, adopted. Source: http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1121&cHash=0b910b91d88e7cb5caca4d3c1de9e1c3 (http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1121&cHash=0b910b91d88e7cb5caca4d3c1de9e1c3)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Some amendments by the legislature were adopted

Researcher response: I do agree it is an "a"

IBP comment: IBP agrees with all. The score is changed to "a".

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chambe...
(http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chamber__of_Deputies.pdf)
http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...
(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf) <http://www.hope-mag.com/index.php?com=news&option=read&ca=1&a=2859> (<http://www.hope-mag.com/index.php?com=news&option=read&ca=1&a=2859>)

Comments: Researcher: This exercise is provided by the law see for e.g. article 38 of the Organic law n° 06/2006 of 15/02/2006 "The Committee on National Budget and Patrimony is responsible for issues relating to...consideration of the draft State Budget".

Peer Reviewer

Opinion: Agree with Comments

Comments: The Committee on National Budget and Patrimony reviewed the Executive's Budget Proposal during the last budget approval cycle and presented their findings, but no report was published. http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1121&cHash=0b910b91d88e7cb5caca4d3c1de9e1c3 (http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1121&cHash=0b910b91d88e7cb5caca4d3c1de9e1c3)

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chambe...
(http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chamber_of_Deputies.pdf)

Comments: Researcher: See for example: http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1121&cHash=0b "During the stage of consideration of the bill in the Budget Committee, other standing committees in the House were consulted according to their respective responsibilities whereby MPs brought about diversified ideas meant to improve the content of the bill. Thereafter, the Committee entered a number of amendments especially in the preamble part of the bill."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Members of different clusters (considered as sectors) evaluate the budget proposal for their respective clusters and present their findings and recommendations during the budget hearing by the budget committee.

Researcher response: Yes I do agree with the suggested response.

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Minister presents in year implementation together with the mid year budget review to the parliament and the budget committee has to review both the in year implementation and the mid year budget review proposals before approval by the parliament.

<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUDget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)

IBP comment: IBP agrees with the researcher and the peer reviewer. The government appears to be referencing a review of in-year implementation related to the revised or supplementary budget. According to the survey methodology for this indicator, "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."

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.minecofin.gov.rw/index.php?id=86&L=registration.register%2522&tx-filelist-pi1-75%5Bpath%5D=BUdget_Management_and_Reporting_Unit%2FAnnual_State_Finance_Laws%2F2016-2017_Original_Finance_Law&cHash=5ba4be7486fa1454a2d86757a1dd3503 Article 13: "No reallocation of funds from one public entity to another is permitted without the approval of the Chamber of Deputies"

Comments: Researcher: See article 13 of the State_Finance_Laws/2016_2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf

Peer Reviewer

Opinion: Agree

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?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Speeches/Budget_Execution_Report_Q3_2014-2015_Final.pdf) <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_Original_Finance_Law/Official_Gazette_no_Special_of_01.07.2016.pdf) Article 10: "All revenues, including grants and loans and all expenditures must be included in the budget of the concerned public entity"

Peer Reviewer

Opinion: Agree with Comments

Comments: N° 12/2013/OL of 12/09/2013 Organic Law on State finances and property Article 41: Revision of the budget

http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf)

Government Reviewer

Opinion: Agree

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?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

d. (0) 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.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...

(http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf) (Article 41: Revision of the budget)

Comments: Researcher: Any budget revision requires approval of the chamber of deputies. this is what the law says

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** N° 12/2013/OL of 12/09/2013 Organic Law on State finances and property Article 41: Revision of the budget**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels. Any change in the approved budget whether down or upwards has to be presented to the legislature for approval. See Article 41 of the Organic Law on State Finances and Property . http://www.minecofin.gov.rw/fileadmin/_migrated/content_uplo...http://www.minecofin.gov.rw/fileadmin/_migrated/content_uploads/Law_on_State_Finances_and_Property.pdf) The approved revised budget for 2016-17: <http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Annual_State_Finance_Laws/2016-2017_revised_budget_finance_law/FY_2016-17_Revised_budget.pdf)**IBP comment:** We agree with both, the Peer and Government Reviewer. Response changed from 'd' to 'a'.**118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) 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.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chambe...
(http://www.parliament.gov.rw/fileadmin/Images2013/ROI_Chamber_of_Deputies.pdf)**Comments:** Researcher: The Committee on Public Accounts shall be responsible for issues relating to: analysis of the report of the Auditor General of State Finances with respect to the use of national budget and patrimony and preparation of draft recommendations within six (6) months of the date of submission of such reports to the Plenary Assembly**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The Office of the Auditor General presented their report to the parliament at the beginning of May, and the Public Accounts Committee took action few weeks afterwards on the results of the report. However, a report of their findings is not publicly available. "AG report: Parliament toughens on parastatals" Published on May 16, 2016, The New Times "Lawmakers in the parliamentary Public Accounts Committee (PAC) have called for explanation in writing by all government entities whose financial performance, according to the latest Auditor General's report, fell in the 'adverse audit opinion' category." <http://www.newtimes.co.rw/section/article/2016-05-16/199906/> (<http://www.newtimes.co.rw/section/article/2016-05-16/199906/>) "Health sector officials appear before PAC over AG report" Published on September 26, 2016, The New Times "The Chamber of Deputies' Public Accounts Committee Monday begun proceedings for accountability as a result of some of the issues raised in the 2014/2015 Auditor General's report. "Such sessions are held annually with the heads of public institutions and accounting officers appearing before the committee members in sessions that are open to members of the public and tasked to explain the irregularities cited in the annual Auditor General's reports. Today, officials from the Rwanda Biomedical Centre (RBC) are the first to appear before PAC. They are appearing this morning." <http://www.newtimes.co.rw/section/article/2016-09-26/203876/> (<http://www.newtimes.co.rw/section/article/2016-09-26/203876/>)**Government Reviewer****Opinion:** Agree**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?**

- a. (100) 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.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf) Article 13: "The Auditor General and Deputy Auditor General shall be appointed by a Presidential Order." Constitution: http://www.minijust.gov.rw/fileadmin/Law_and_Regulations/Off...
(http://www.minijust.gov.rw/fileadmin/Law_and_Regulations/Official_Gazette_no_Special_of_24.12.2015_2__1_.pdf)**Comments:** Researcher: The constitution requires that officials to be appointed for high positions be approved by the senate however does not clearly specify the Auditor General.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: According to the Constitution of the Republic of Rwanda of 2003, revised in 2015, article 86, "Article 86: Powers of the Senate to approve the appointment of officials The Senate has the powers to approve the appointment of : [...] 2° Chairpersons, Vice Chairpersons and other Commissioners of national commissions, the Ombudsman and his or her Deputies, the Auditor General of the State Finances and his or her Deputy, Ambassadors and Permanent Representatives to International Organisations, Provincial Governors and Heads of public institutions and parastatals with legal personality" http://www.parliament.gov.rw/fileadmin/Bills_CD/THE_CONSTITU... (http://www.parliament.gov.rw/fileadmin/Bills_CD/THE_CONSTITUTION_OF_THE_REPUBLIC_OF_RWANDA_OF_2003_REVISIED_IN_2015.pdf) The current Auditor General, Mr. Biraro. R. Obadiah, was appointed in 1st June 2011. At the time, the Senate formally approved his appointment: "Senate approves new appointments", New Times, June 21, 2011 <http://www.newtimes.co.rw/section/read/32330/> (<http://www.newtimes.co.rw/section/read/32330/>) There is no evidence, however, that the Senate has ever blocked such an appointment.

Government Reviewer**Opinion:** Agree**IBP comment:** IBP agrees with the peer reviewer based on the information provided.**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?**

- a. (100) 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.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** See the law on this link: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)**Comments:** Researcher: Article 16 of the law establishing the OAG states that: The decision to remove from office the Auditor General or the Deputy Auditor General for the reason provided for in item 2° of Paragraph One of this Article shall be made by the Senate based on the resolution of the Chamber of Deputies or at the request of one-third (1/3) of the members of the Senate. However, Article 17 states that: Removal from office shall be made through a Presidential Order and notified to both Chambers of the Parliament.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**121: Who determines the budget of the Supreme Audit Institution (SAI)?**

- a. (100) 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.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf) See Article 12: "The salary and other benefits given to members of the Office shall be determined by a Presidential Order."**Peer Reviewer****Opinion:** Agree with Comments**Comments:** In the document "Report of the Auditor General of State Finances for the Year ended 30 June 2015", in section 1.6 "Financial Management at OAG", it is mentioned that "The budget execution is at a rate of 83.7%." Although not all resources budgeted were used, it is unclear whether the funding level was or not consistent with the resources the SAI needs to fulfill its mandate. http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R... (http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf)**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: The executive provide initial budget ceilings to the SAI, the SAI prepare their budget and defend any gap during budget consultations with the executive and budget hearings in the parliament. The SAI is affiliated to the parliament to guarantee its independency and the parliament advocates for any under funded activity.

IBP comment: In the absence of any evidence to the contrary, we agree with the peer and government reviewer. Response changed from 'd' to 'b'.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf) OAG Law - N° 79/2013 of 11/9/2013 - Article 24 "The Auditor General may, if deemed necessary or at the request of Parliament, conduct any type of audit other than those provided for in this Article."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) 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.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: According to the law N° 79/2013 of 11/09/2013 "Determining the Mission, Organization and Functioning to the Auditor General of State Finances", it is determined in Article 27 that "Audit of property and finance of the Office 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." In the annual OAG report, in section 1.6 "Financial Management at OAG", it is described that "OAG's financial statements for the year ended 30th June 2015 were audited by a member firm of ICPAR and received an unqualified (clean) audit opinion. The audit report together with the annual activity report were submitted to Parliament." http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_R... (http://oag.gov.rw/fileadmin/user_upload/Procurement/Annual_Report_2015.pdf)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher given that a report on the review of the SAI is not available to the public.

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)
http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=829&cHash=e997b61846a84add3967fd7d4089328d (http://www.parliament.gov.rw/yourviews/news-details/?tx_ttnews%5Btt_news%5D=829&cHash=e997b61846a84add3967fd7d4089328d) <http://ktpress.rw/2016/10/former-ewasa-officials-summoned-over-fraud/> (<http://ktpress.rw/2016/10/former-ewasa-officials-summoned-over-fraud/>)

Comments: Researcher: Not sure how many times they do testify but this occurs as it is required by the Public accountant committee. (see article 27 and 28 of the law organizing OAG activities)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Auditor General joins the joint plenary sitting of both Chambers to present the audit report of financial statements; they meet at least once a year. "Auditor General's report tabled before the Parliament", 08.05.2017 http://www.parliament.gov.rw/news-details/?tx_ttnews%5Btt_news%5D=1292&cHash=f94ff9b8bc4f98d1c5168874af6e900a "Parliamentarians request government institutions to boost their management systems", 06.05.2016 http://www.parliament.gov.rw/fr/news-details/?tx_ttnews%5Btt_news%5D=1066&cHash=303e16024e0d001b5a070b32b239c3a3

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: According to the Citizen's Budget, in the section "Forums of citizen participation", page 13: The government of Rwanda has recognized the importance of citizens' participation in budgeting process; there is a clear legal framework that allows citizens participation in the process. There are different forums through which citizens can participate and provide their views in budget process. These include; meetings at village and cell level after community works and Joint Action development Forums (JADF) that bring together all development partners in district and civil society organizations. In addition Joint Imihigo between districts and different sectors and agencies is another opportunities for Citizen Participation in the budget processes and ownership. Joint Action Development Forum <http://www.rgb.rw/index.php?id=28> (<http://www.rgb.rw/index.php?id=28>) "CSOs push for more citizen role in budget making process" Published on October 29, 2016, New Times <http://www.newtimes.co.rw/section/article/2016-10-29/204859/> ("Development partners urged on planning" Published on November 28, 2016, New Times <http://www.newtimes.co.rw/section/article/2016-11-28/205750/> (<http://www.newtimes.co.rw/section/article/2016-11-28/205750/>))

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Citizens participation in government policies including budget process is very key in EDPRS II. One of key priorities for Accountable Governance is Strengthen Citizen Participation and Demand for Accountability. See page xvii: http://www.minecofin.gov.rw/fileadmin/templates/documents/NDPR/EDPRS_2.pdf (http://www.minecofin.gov.rw/fileadmin/templates/documents/NDPR/EDPRS_2.pdf) The Citizens Guide to the budget for 2016-17 provides details of available forums for citizens participation in the budget process. "These include; meetings at village and cell level after community works and Joint Action development Forums (JADF) that bring together all development partners in district and civil society organizations. In addition Joint Imihigo between districts and different sectors and agencies is another opportunities for Citizen Participation in the budget processes and ownership" See page 13 <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...> (http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

IBP comment: The response was upgraded from "d" to "c" given the comments from the peer and government reviewer, with the consideration that the evidence related to how the district-level mechanisms relate to the national budget and how citizen input is taken into account in the national budget in practice is not substantial.

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?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. all these categories have representatives in the parliament and district councils

IBP comment: IBP agrees with the peer reviewer and the researcher. This indicator asks if the government actively reaches out to these groups or CSO representatives, rather than indirectly through elected officials.

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: c. (33)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Looking at the content of the citizens budget, all the topics are covered and citizens are encouraged to participate in all the process

<http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>

(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

IBP comment: Answer upgraded from "d" to "c" based on discussion related to indicator #125.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Looking at the content of the citizens budget, all the topics are covered and citizens are encouraged to participate in all the process <http://www.minecofin.gov.rw/fileadmin/templates/documents/Fi...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/Fiscal_Decentralisation_Unit/Budget_Citizen_Guide/2016-17/Budget_Booklet__Anglais__Web.pdf)

IBP comment: Answer "d" is maintained due to the absence of sufficient evidence.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) 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.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Special Categories are represented in both parliament and districts councils.

IBP comment: IBP agrees with the researcher and peer reviewer as the indicator relates to the national budget process.

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: MINECOFIN

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Citizens are engaged to provide feedback on public service delivery, Implementation of social spending, Implementation of public investment projects and Collection of revenue

IBP comment: Answer "d" is maintained due to the absence of sufficient evidence.

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (Please comment).

Answer: c. (33)

Sources: N/A

Comments: Researcher: The only way of engaging the citizens is through the Citizen's Guide

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Information is provided, but it may not be comprehensive. Citizen's Guide, page 13 "The government of Rwanda has recognized the importance of citizens' participation in budgeting process; there is a clear legal framework that allows citizens participation in the process. There are different forums through which citizens can participate and provide their views in budget process. These include; meetings at village and cell level after community works and Joint Action development Forums (JADF) that bring together all development partners in district and civil society organizations. In addition Joint Imihigo between districts and different sectors and agencies is another opportunities for Citizen Participation in the budget processes and ownership." For example, huye District held sessions resolving questions from citizens on the budget. Twitter <https://twitter.com/HuyeDistrict/status/778546471478132736> (<https://twitter.com/HuyeDistrict/status/778546471478132736>)
<http://www.minecofin.gov.rw/fileadmin/templates/documents/BU...>
(http://www.minecofin.gov.rw/fileadmin/templates/documents/BUdget_Management_and_Reporting_Unit/Budget_Call_Circulars/2016-17_First_Planning_and_Budgeting_Call_Circular_for_Decentralized_Entities.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Comprehensive information is provided in a timely manner prior to citizens engagement

IBP comment: Answer upgraded from "d" to "c" for item (5) based on comments from reviewers and timetable included in budget call circular.

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) 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.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: minecofin

Comments: Researcher: Apart form documents available on the website there are no other means provided to citizens to monitor the implementation of the annual budget. And in addition access to internet is still an issue due to low level of income.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A timetable is provided, which includes the local government consultative meetings in the districts coordinated by MINALOC (Ministry of Local Government)/LODA (Local Administrative Entities Development Agency) and the National Dialogue. Document: Annex. 1 Planning_and_Budgeting_Calendar_2016-17 ed.xls [http://www.minecofin.gov.rw/index.php?id=228&L=data%3A%2F%2Ftext%2Fplain%3Bbase64&tx-filelist-pi1-165%5Bpath%5D=2016-2017%20Budget%20Call%20Circular%2FCG%20ANNEXES&cHash=bbcd83416f96c4dbad1f679408d88498](http://www.minecofin.gov.rw/index.php?id=228&L=data%3A%2F%2F...)

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the peer reviewer. Answer upgraded to "a".

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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.**Comments:** MINALOC coordinates consultative meetings in the districts.**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Ministries use participation approach**IBP comment:** IBP recognizes the peer and government reviewers' comments. The coordinating role of MINALOC is taken into account in indicator 125. In the absence of additional evidence, the score of "d" is maintained.

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)**Sources:** N/A**Comments:** Researcher: During the formulation mainly when the draft budget has been submitted to the parliament, the public can make their suggestions through media (radio) with the expectation that their views will be captured by the deputies See also pages 16-177 of <https://www.deutsche-digitale-bibliothek.de/binary/H4QTXKBMX...> (<https://www.deutsche-digitale-bibliothek.de/binary/H4QTXKBMX7MW4HLSW4WVQ2XS5PUdT4PD/full/1.pdf>).**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Twitter is also used; the Ministry of Finance uses a Twitter account, @RwandaFinance, for example:<https://twitter.com/OliverMushimire/status/82895261391588147...> (<https://twitter.com/OliverMushimire/status/828952613915881473>)

Presentations are broadcasted live on Radio Rwanda Intake 101.5 FM. At the end of the year, Rwanda holds the National Dialogue, or Umushyikirano, as an open dialogue between Rwandan business, politicians and citizens who were provided the opportunity to speak directly to the president.

"Umushyikirano 2016: adopted resolutions push for a wealthy Rwanda by 2050" Published on December 23, 2016, New Times

<http://www.newtimes.co.rw/section/article/2016-12-23/206512/> (<http://www.newtimes.co.rw/section/article/2016-12-23/206512/>) "Umushyikirano:Rwanda's lesson to the world" Published on December 19, 2016, New Times <http://www.newtimes.co.rw/section/article/2016-12-19/206373/>(<http://www.newtimes.co.rw/section/article/2016-12-19/206373/>) Each year Umushyikirano (National Dialogue) is organised as a formal consultationpoint between the government and the different national stakeholders. <http://www.newtimes.co.rw/section/article/2016-12-19/206373/>(<http://www.newtimes.co.rw/section/article/2016-12-19/206373/>) I believe that CSOs/the public can submit position papers; although, of course, it

does not mean they are immediately adopted, since the government works with long term plans and priorities (Vision 2020 / EDPRS II).

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** During the budget hearings by the budget committee, CSOs are represented and provide their view. CSOs also provide a position paper on the budget proposal to the parliament.**IBP comment:** The response is revised to "c" given some evidence the public hearings occur.**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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Social spending policies and Public services are key areas where member of the parliament engage citizens

IBP comment: IBP agrees with the peer reviewer and researcher due to insufficient evidence to the contrary.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature 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 during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The legislature produce a report but does not publish it

IBP comment: IBP agrees with the researcher and peer reviewer given the lack of a public record.

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Public hearings are held, lead by the Public Accounts Committee (PAC). "PAC grills RAB officials over wasteful spending" Published on September 28, 2016, New Times "Officials at the Rwanda Agriculture Board (RAB) have come under fire during the ongoing public hearings by the Parliament's Public Accounts Committee (PAC), which has warned the agency against what it calls wasteful spending."

<http://www.newtimes.co.rw/section/article/2016-09-28/203958/> (<http://www.newtimes.co.rw/section/article/2016-09-28/203958/>) "MPs question

officials on agriculture export project" Published on September 29, 2016, New Times <http://www.newtimes.co.rw/section/article/2016-09-29/203990/> (<http://www.newtimes.co.rw/section/article/2016-09-29/203990/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Citizens and CSOs are allowed to attend public hearing of the audit report

IBP comment: We agree with the researcher. Although from the links provided by reviewers it is evident that public hearings of 2014/15 Auditor General's report were held by the Parliament's Public Accounts Committee (PAC) in September 2016, there is no evidence that these hearings involved the broader public.

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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)

Comments: Researcher: Article 7 of the law organizing OAG activities stipulates that : The Auditor General may also require any person other than a staff member of the entity being audited to provide information necessary for the performance of his/her duties.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Office of the Auditor General has published their policy on communications; including external communications. The channels used are specified in section 10.3 "Channels for external communication". http://oag.gov.rw/uploads/media/OAG_PR_Communication_POLICY... (http://oag.gov.rw/uploads/media/OAG_PR_Communication_POLICY.pdf) There is an inquiry form and contact details information in their website: <http://oag.gov.rw/contact-us/inquiry-form/> (<http://oag.gov.rw/contact-us/inquiry-form/>) <http://oag.gov.rw/contact-us/contact-us/> (<http://oag.gov.rw/contact-us/contact-us/>) The Ministry of Public Service and Labour has a Service Charter for The Office of the Auditor General (OAG) published in their website, with details on how to contact and send inquiries to the OAG. <http://www.mifotra.gov.rw/fileadmin/citizen%20charter/7.%20C...> (<http://www.mifotra.gov.rw/fileadmin/citizen%20charter/7.%20Citizens%27%20Charter%20of%20OAG%20December.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Article 7 of the law organizing the activities of OAG http://oag.gov.rw/uploads/media/OAG_LAW.pdf (http://oag.gov.rw/uploads/media/OAG_LAW.pdf)

IBP comment: The mechanism cited should clearly describe voluntary participation mechanisms in audit investigations specifically. Answer "b" is maintained.

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