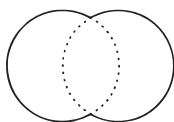


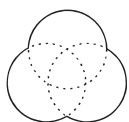
Rwanda

Overview



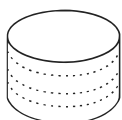
Transparency:

55 /100



Public Participation:

26 /100



Oversight:

61 /100

About the survey

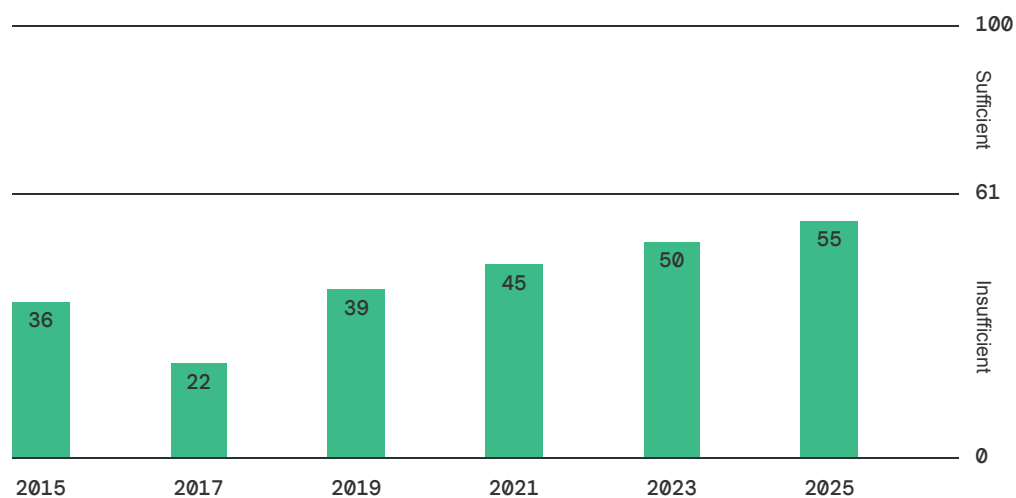
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money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

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

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Rwanda changed over time?



Public availability of budget documents in Rwanda

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
○	None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

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

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2024-25	89
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2024-25	57
Enacted Budget	The budget that has been approved by the legislature.	2024-25	89
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024-25	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24 and 2024-25	78
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2023-24	59
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2022-23	Published Late
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022-23	48

Rwanda's transparency score of **55** in the OBS 2025 is near its score in 2023.

What changed in OBS 2025?

Rwanda has increased the availability of budget information by:

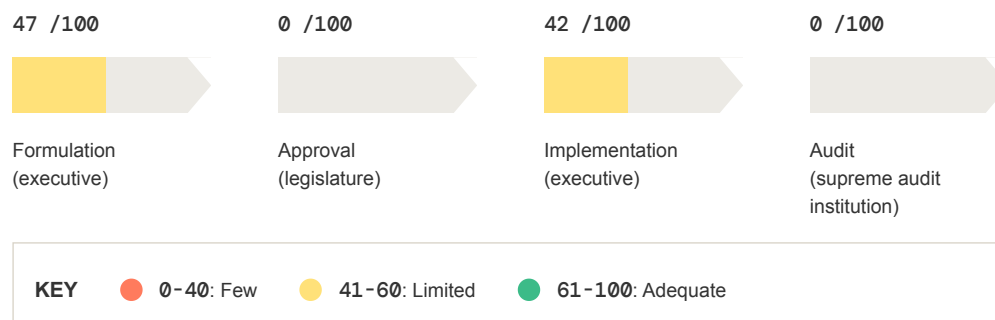
- Increasing the information provided in the Pre-Budget Statement by expanding data on debt and data on revenue.

Recommendations

Rwanda should prioritize the following actions to improve budget transparency:

- Publish the Consolidated Financial Statements (Year-End Report) online in a timely manner. The Year-End Report should be made publicly available online within 12 months following the end of the fiscal year.
- Improve the comprehensiveness of the Executive's Budget Proposal by strengthening disclosures on historical budget performance and fiscal risks, including BY-2 and earlier data on revenues, expenditures, and debt, as well as information on extra-budgetary funds, transfers to public corporations, quasi-fiscal activities, government assets, and tax expenditures.
- Improve the comprehensiveness of the Audit Report by strengthening the disclosure of an executive summary and the steps taken by the executive to address audit recommendations.
- Improve the comprehensiveness of the Mid-Year Review by disclosing the original macroeconomic forecast and actual outcome, and the updated outturn and estimates detail of expenditure, revenue, and debt.

Extent of opportunities for public participation in the budget process



Recommendations

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

- Expand opportunities during budget implementation for members of the public and civil society organizations to monitor budget execution and provide input on the delivery of public services and government programs.

Rwanda's Parliament should prioritize the following actions:

- Increase transparency around existing participation mechanisms, including the engagement of district councils and the public in parliamentary budget hearings, by systematically documenting and publishing hearing schedules, participant inputs, and key findings prior to budget approval.
- Increase transparency around parliamentary review of Audit Reports by documenting and publishing information on public hearings, including participants, issues discussed, recommendations made, and any resulting follow-up actions.

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

- Establish formal mechanisms for citizens and civil society organizations to contribute to the development of audit programs and relevant audit investigations, including through citizen participatory audits, social audits, performance audits, and public expenditure tracking initiatives.

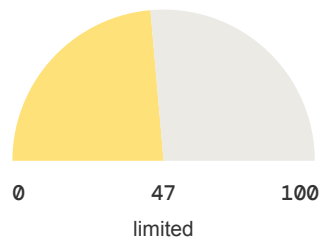
- Publish information on citizen and civil society participation in audit activities, including the scope of engagement, findings generated through participation, and how public inputs informed audit processes and recommendations.

Oversight

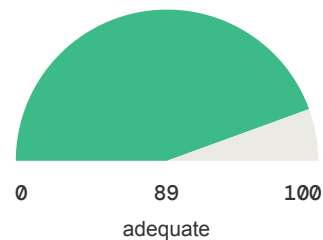
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Rwanda, together, provide adequate oversight during the budget process, with a composite oversight score of **61** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



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

Recommendations

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

- Before the Executive's Budget Proposal is tabled, the legislature should debate budget policy, approve recommendations for the upcoming budget, and systematically document and publish its deliberations and recommendations.
- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive reduces spending due to revenue shortfalls.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

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

- Ensure that an independent external agency periodically reviews the audit processes of the Office of the Auditor General and publishes the resulting assessment reports.

The benefit of establishing independent fiscal institutions

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

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

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, in Rwanda the draft questionnaire is reviewed by a representative of the Ministry of Finance and Economic Planning.