

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

# **RWANDA**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE RWANDA

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## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	Not Available

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but Not Available to the Public.
Budget Summary	Produced but Not Available to the Public.
Executive’s Budget Proposal	Produced but Not Available to the Public.
Budget Document One in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public.
Budget Document Two in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public.
Budget Document Three in Support of the Executive’s Budget Proposal	Produced but Not Available to the Public.
Citizens Budget	Not Produced
Enacted Budget	1. <a href="http://www.minecofin.gov.rw">www.minecofin.gov.rw</a> : budget for 2007 2. PRIMATURE, Official Gazette of the Republic of Rwanda: Law determining the state finances for the 2007 fiscal year, Year 45 no spécial bis of 31 <sup>st</sup> December 2006.
In-Year Reports	Produced but Not Available to the Public.
Mid-Year Review	Produced but Not Available to the Public.

Year-End Report	Produced but Not Available to the Public.
Audit Report	Produced but Not Available to the Public.
Other Documents	Official Gazettes of the republic of Rwanda 2004, 2005, 2006 and 2007.
Relevant Ministries & Departments	<a href="http://www.primature.gov.rw">www.primature.gov.rw</a>

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes	Yes	Yes	Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	<b>Executive’s Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public		Yes	Yes	Yes	Yes
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes				
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	NA	NA	NA	NA	NA
2. Advance notification of release sent to users, media	NA	NA	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA
7. Readily available outside capital/big cities <sup>+</sup>	NA	NA	NA	NA	NA
8. Written in more than one language	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	NA	NA	NA	NA

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  The executive's budget proposal is not available to the public. The budget calendar is made for the ministry in charge of the budget, and this calendar is circulated among the various country institutions, but it is not communicated to civil society: for this reason it would be difficult to say when this proposal is tabled to the Parliament.  Article 79 of the constitution of the republic of Rwanda, establishes a date for the presentation of the budget and other documents to the Parliament – this date being October 5. The same constitution indicates that the official publication date of the enacted budget should be December 31 of each year.  Notwithstanding what mentioned above, this information (when the budget is tabled and approved) is not accessible to the public. The budget process requires one to be involved in it from the beginning to the end. Therefore, by informing the citizens on December 31 (and not before), the determination of the priorities in the budget has not been participative, and this brings us to say that these documents are not available to the public</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "a," since all administrative units are there in detail</p> <p><b><u>Peer Reviewer Two Comment:</u></b> "The budget proposal for 2007 was available internally as well as to budget support donors. Almost all public expenditures were classified by administrative unit."</p> <p>I understand that this review is on the 2007 budget. The choice of this year is unfortunate and misleading. It was this year when routines were changed and there were extraordinary high turnover of key staff within the Ministry of Finance (Minister of Finance, Budget Director and others moved on and there were several vacancies). This caused several disruptions and low quality in the budget work. Steps have been taken since then to streamline routines and to reinforce the MINECOFIN staff. In 2007, preparation of the 2008 budget clearly improved with the following documents publicly available and on time at the MINECOFIN's webpage (<a href="http://www.minecofin.gov.rw">www.minecofin.gov.rw</a>): Supporting Budget Documents, In-Year Reports, and Mid-Year Reports. And, consolidated financial statements was produced, published at the Auditor General's website (<a href="http://www.oag.gov.rw">www.oag.gov.rw</a>) and on</p>	d

March 3, 2008, presented to Parliament by the OAG.

**IBP Comment:** IBP editors chose answer, “d.”

In accordance with the criteria defined in the *Guide to the Open Budget Questionnaire* we define publicly available information as that information which any and all citizens might be able to obtain through a request to the public authority issuing the document. Therefore having the budget proposal available only internally and to budget support donors, does not qualify the document as publicly accessible according to the OBI methodology.

Moreover, according to the Public Financial Management Performance Report (October 2007), local financial institutions stated that they were unable to obtain the documentation at the time of the budget and therefore had to rely on media coverage of the budget speech for the analysis of the budget discussions.

Although full media coverage does take place and some information is available on the government’s website, a complete set of budget documents have not been available to the general public for the budget year 2007 at the time that they were under consideration in legislature.

The purpose of the IBP’s Open Budget Initiative is to promote timely and simultaneously availability of budgetary documents to all interested parties. Therefore, according to the principle of equitable access to information, which is one of the criteria of the OBI methodology applied for selecting the answers for all countries, we consider the Executive’s Budget Proposal as not available, and therefore we retain answer “d” for all questions related to this document

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “a,” because functional classifications follow international standards</p> <p><b>Peer Reviewer Two Comment:</b> Yes, in particular the 2008 budget, but also the 2007 budget proposal gave a functional classification of health and education expenditure.”</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” See explanation under Question 1</p>	d
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <p>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by economic classification.</p> <p>d. No expenditures classified by economic classification are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “a” since the budget is also presented as “Expenditure by Economic Nature.</p> <p><b>Peer Reviewer Two Comment:</b> All expenditures are classified by economic classification, but the categorization in 2007 was not 100% compatible with GFS international standards.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” See explanation under question 1</p>	d

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be, “a”: “Budget by Program, Sub Program and Project”</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response would be “c.” Program-level data were presented, but for less than two-thirds of expenditures.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” See explanation under question 1</p>	d
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive’s budget is not accessible to the public.</p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be, ” “a,” because budget estimations are available 2008-2010</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “a.” Yes, multi-year estimates are normally presented in the Government’s Budget Framework Paper. Due to high turnover of MINECOFIN staff during 2007 budget preparation, the 2007 budget proposal is the only budget since 2002 that was not presented with a multi-year perspective. ”</p> <p><b>IBP Comment:</b> IBP editors chose answer, “b” See explanation under question 1</p>	b

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented because it has to be revised each time. We got this information from MINECOFIN in the unit of budget and planning.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be, “b,” multi-year estimates for a number of programs.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be, "b." With the exception of the 2007 budget proposal, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Page 27 of the gazette mentions the tax revenue but the big issue is that this information is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be, “a” all sorts of taxes and other revenues (like number plate fees) are clearly specified</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” All sources of tax revenue are identified individually.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Page 27 of the gazette mentions also sources of non-tax revenue but the executive's budget is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” as all revenue is listed including grants.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The budget document mentions estimates of aggregate revenue of 2007 at the page number 12 of the official gazette of the republic of Rwanda in 2007 but the issue is also that the executive's budget is not easily accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” as the Budget Framework paper contains all this information.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” Yes, normally multi-year estimates of aggregate revenue are presented in the Budget Framework Paper. But due to extraordinary high staff turn-over during 2007 budget preparation, no BFP was presented that year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b”  See explanation under question 1</p>	<p>b</p>
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<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> On the page number 12, it is mentioned only estimates of aggregate revenue but no more details on it.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” see Budget Framework Paper.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). But due to extraordinary high staff turn-over during 2007 budget preparation, no BFP was presented that year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Yes, but for 2007 only but not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Debts to individual agencies are listed.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, no information on the stock of debt was included in 2007, but the budget framework paper for 2008-2010 includes detailed information on the debt.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	d
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No information related.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” Yes, interest payments on the debt are presented.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b”. See explanation under question 1</p>	b

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is available in other rules which are not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, no information on the composition of the debt was included in 2007, but the budget framework paper for 2008-2010 includes it.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No, but you can find them in other rules which are not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” The budget is influenced and discussed in the light of macroeconomic changes and the national development plan “Vision 2010” and the PRSP papers.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> This was not the case for the 2007 budget, but this was an exception. All other years (2002-2006 and 2008), this is included in the BFP. The BFP was not public to a general audience (although it was always released and discussed with budget support donors) until May 2008 when it was released in English on the MINECOFIN webpage.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?
- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
  - b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on the impact of policy proposals on revenues is not presented.
  - e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." It is discussed how the membership in the East African Community affects revenues from customs.

**Peer Reviewer Two Comment:** As a Budget Framework Paper was not produced for the budget 2007, this was not included. For 2008, when a BFP was produced (but not posted on the MINECOFIN website until May 2008), some information is presented but it lacks important details. One example is a short discussion about the Government's aid policy.

**IBP Comment:** IBP editors chose answer, "d"

See explanation under question 1.

The executive's budget proposal is considered to be not publicly available according to the definition of "public availability" described in the Guide to the Open Budget Questionnaire.

Moreover, the Budget Framework Paper is considered to be a Pre-Budget Statement, but not a supporting document to the executive's budget proposal. This is because the BFP is presented to the Cabinet in July and it describes, among other elements, the resource package available in the medium run, the anticipated costs of strategic policy options and the assumptions underlying the annual budget proposal. On its basis the draft budget law is prepared. In October, the BFP is then presented to the Parliament together with the Draft Budget Law. However, the BFP that is presented to the Parliament is not updated from the original document that is presented in July to the Cabinet. For this reason, it must be considered a pre-budget statement and not a supporting budget document.

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<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> In our budget document, the information which is presented concerns only the current year only and the accessibility of the executive's budget is not official to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” as all 2006 data is available by unit.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. This is made in a programmatic approach (that is, NOT administrative classification) with sectors and sub-sectors connected to the Government’s Poverty Reduction Strategy and Vision 2020”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information for the last year in our budget document.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” see above.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. This is made in a programmatic approach with sectors and sub-sectors connected to the Government’s Poverty Reduction Strategy and Vision 2020”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information related in our budget document.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a,” see above.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. This is made in a programmatic approach (that is, NOT economic classification) with sectors and sub-sectors connected to the Government’s Poverty Reduction Strategy and Vision 2020”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No information related because the budget document presents only information for 2007.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Again, all 2006 information is available.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. This is made in a programmatic approach (considering 100% of totally budgeted expenditures) with sectors and sub-sectors connected to the Government’s Poverty Reduction Strategy and Vision 2020”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> This system is not used in our budget designing.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Not used in our budget paper and its annexes and the executive’s budget itself is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such prior-year estimates of aggregate expenditure were not presented for the 2007 budget and nor is it presented prior or after 2007 budget.</p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not available in our budget document because the manner that is used to design it, they don't mention such information.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such prior-year estimates of aggregate expenditure were not presented for the 2007 budget and nor is it presented prior or after 2007 budget.</p>	<p>d</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The information presented concerns only 2007.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d.” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No comparison between previous years and the current one because the way we use allows to present the information for 2007.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” The same classification and presentation is used.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on policy choices in the BFP 2008-2010 that presents and compares expenditures for BY-1. In that section, all BY-1 estimates have been adjusted to be comparable to the budget year data.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d.” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The current budget document and its annexes don't show different sources of tax revenue of the previous year and this information is not accessible to the public easily also.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” All individual taxes are listed for 2006.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on Revised Budget Resource Envelope in the BFP 2008-2010 that presents and compares revenues for BY-1, and where all tax revenues are identified individually for BY-1.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> You can’t get this information through the budget document and its annexes.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” See above.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on Revised Budget Resource Envelope in the BFP 2008-2010 that presents and compares revenues for BY-1. No non-tax revenues are identified individually for BY-1.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Only information about the current year is included in the 2007 budget, but there is a section on Revised Budget Resource Envelope in the BFP 2008-2010 that presents and compares revenues for BY-1. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	d
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>No, such prior-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such prior-year estimates of aggregate revenue were not presented for the 2007 budget and nor is it presented prior or after 2007 budget.</p>	b

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> We don't use this system in our budget designing.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such prior-year estimates of aggregate revenue were not presented for the 2007 budget and nor is it presented prior or after 2007 budget.</p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> We don't use this system in our budget designing.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such prior-year estimates of aggregate revenue were not presented for the 2007 budget and nor is it presented prior or after 2007 budget.</p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> We don't use this system in our budget designing.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” All 2006 data is available.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No information on the stock of debt in the budget documents for 2007, but there is a section on External and Domestic Debt in the BFP 2008-2010 that presents extensive information on the level and composition of government debt for the years preceding the budget year.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> In the budget document, it is mentioned only the debt of the year which means that if we are in 2007, the recent year of the debt is 2007. Other information on debt of Rwanda is stipulated in other rules.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No information on the stock of debt in the budget documents for 2007, but there is a section on External and Domestic Debt in the BFP 2008-2010 that presents extensive information on the level and composition of government debt for the years preceding the budget year. The most recent information on external debt is BY-2. On domestic debt, the most recent information is BY-1.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	<p>d</p>
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<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No extra-budgetary funds in the budget document but some public institutions can have its extra-budgetary funds depending on its resources. For example, higher learning institutions with different services which deliver to the public and which generate interest.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> According to the PEFA report (October 2007), there are basically two kinds of funds outside of the budget documents: (i) Extra-budgetary funds operated by the central government but with their own bank accounts and additional sources of income outside of public transfers via the budget. (ii) Off-budget donor funds, mainly in the form of projects, NGO transfers, in-kind food aid, and donor studies paid outside of Rwanda.</p> <p>A MINECOFIN study estimates the extra-budgetary public funds ((i) above) to about 4% of total expenditure or about US\$ 34 million in 2006. According to the PEFA report, off budget donor spending was about US\$ 211 million or 40% of all donors’ spending. The PEFA noted that while all loan-financed projects were included in government’s fiscal reports, at least 50% of grant-financed projects were included.</p> <p>So, depending on how one defines extra-budgetary funds, the answer to Q35 is either that no information on extra-budgetary funds is provided, or that some information is presented, but it lacks important details. The former is the case if off-budget donor funds are not defined as extra-budgetary funds. If those are included in the definition, however, the answer is that some information is presented, but it lacks important details since loan-financed projects are included in the budget documents.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” We consider <i>extra-budgetary funds</i> all activities, such as social security programs, that are off budget, and thus operate under separate budget formulation and execution procedures, with their own chart of accounts.</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Even if the executive's budget is not accessible to the public, the executive's budget shows intergovernmental transfers. This concerns the allocation of the budget to the central government and the local government. According to the central government, the budget document mentions different ministries and its budget but no important details on it such as narrative discussion. About the local government, the official gazette contains also all districts and the budget for each but no more details.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Transfers between ministries and transfers to and from district governments are publicly available. (District Budget Execution 1<sup>st</sup> Semester, Jan-June 2007)</p> <p><b><u>Peer Reviewer Two Comment:</u></b> In addition to the researcher’s comment, the Ministry of Finance and Economic Planning has published a report on 2007 execution of intergovernmental transfers. See “Districts’ Transfers’ Execution 2007, posted 31 March 2008 on MINECOFIN’s website (<a href="http://www.minecofin.gov.rw">www.minecofin.gov.rw</a>).”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Official Gazette of the republic of Rwanda at 240 page, it is mentioned the transfer to the public corporation "National Insurance Commission" for example but no more details mentioned and the other issue is that this information is not accessible to the public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> “Net Lending” refers to gross payments by Government to public enterprises for recapitalization, working capital and other restructuring requirements minus receipts from them by way of loan repayments and sale proceeds. So, some information is provided, but it lacks ALL details.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	<p>d</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> These are like state resources for example. After the conversation with a person in charge of the budget at MINECOFIN, the information on quasi- fiscal activities is not available in the budget document.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on quasi-fiscal activities was presented in the 2007 budget or other budgets, although it seems like such activities sometimes take place. Rwandan media has, for example, reported about high-level Government officials that have engaged themselves in buying up large quantities of petrol for storage purposes in order to secure public availability of fuel. Moreover, the Government has an on-going discussion with the IMF on whether the fact that it controls fuel prices by adjusting fuel tax is a fuel subsidy which is paid over the budget by tax exemptions.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> After the conversation that we took with a technician in charge of budget at the Ministry of Finance and economic planning, the information on financial assets held by the government is given in the official gazette of the republic of Rwanda globally but you can't get the exact information on this point in the gazette but you can find it in other laws which can't be accessible easily.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on financial assets was not presented in the budget documents 2007. The budget framework paper 2008-2010 contains aggregate information on the government's financial assets, but it lacks ALL details.</p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on non-financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not also provided in the budget document and its annexes. You can find this information in other documents which can't be reached easily also. We got this information from the MINECOFIN especially in the budget and planning unit.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on non-financial assets is not presented. According to the OAG, many entities do not keep a fixed asset register or the registers maintained do not have adequate information to enable effective control over fixed assets. In most cases fixed assets are not coded and no physical inventory has been carried out. Government land ownership is also not always registered.</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the documents that we got, page 236 of the official gazette of the republic of Rwanda stipulates the reimbursement of t-bills (old arrears) for example but some details are excluded. Moreover this information is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." The gazette is publicly available via internet.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on expenditure arrears was not presented in 2007 budget documents, but the 2008-2010 BFP includes such information for 2007 and 2008. It lacks details, however.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" See explanation under question 1.</p>	d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not available in the budget document and its annexes but you can find it in other documents which are accessible to the public easily.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on contingent liabilities is not presented and not easily accessible to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> You can't find this information through the budget document but it is available in other rules which are confidential.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b” The budget contains the pensions etc. estimated for the budget year. Estimates are made for 2008/2009/2010.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on future liabilities is not presented and not easily accessible to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	d

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?
- a. All sources of donor assistance are identified individually.
  - b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
  - c. Less than two-thirds of sources of donor assistance are identified individually.
  - d. No sources of donor assistance are identified individually.
  - e. Not applicable/other (please comment).

Citation:

Comment:

Only financial details on the sources of donor assistance are given in the budget document. For example at 29 page of the official gazette of the republic of Rwanda of 2007, it is mentioned grant from overseas but no more details on it.

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." The budget contains loans and grants from donors by agency as far as budget support is concerned. It does not include other donor activities in projects or through NGOs.

**Peer Reviewer Two Comment:** Off-budget donor funds are mainly in the form of projects, NGO transfers, in-kind food aid, and donor studies paid outside of Rwanda. The PEFA noted that all loan-financed donor projects are included in government's fiscal reports, and less than 50% of grant-financed projects are not included. Out of those donor funds that are included in the budget, at least 2/3 are individually identified if compared in value. However, if compared in terms of number of donors, less than 2/3 are identified individually.

**IBP Comment:** IBP editors chose answer, "d"  
See explanation under question 1.

d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on tax expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No information provided on tax expenditures provided in the budget document and its annexes but you can find it in other documents confidential to the public. This is the raised by a technician in the unit of the budget and planning at MINECOFIN.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, information on tax expenditures is not presented and there is no “register” or any summary presentation on tax expenditure available since no comprehensive study on tax expenditure has been made in Rwanda.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d.” See explanation under question 1.</p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Yes, but no more details. In the official gazette at 29 page number, it is mentioned current grants, capital grants and external loans but this information is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” The Budget Framework Paper contains the earmarked revenues.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Earmarked revenues are identified individually.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No percentage mentioned in the budget document and this information is not accessible to the public. You can find only the total of secret items which is 33 983 860 798 Rwanda francs. The total expenditure of the state for 2007 fiscal year are valued at 506 745 125 180 Rwanda francs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This question is not possible to answer, since if an answer was readily available, there would by definition not be any secret items. In terms of military expenditure, Rwanda spends about 2% of GDP according to the budget and also to SIPRI (Stockholm International Peace Research Institute).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	<p>d</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “b” The gazette and many other sources of information including parliament debate the linkages between the budget, the PRSP and the Vision 2010.</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “b.” In 2007, information on the link between the budget and the government’s stated policy goals was not presented. But the BFP 2008-2010 contains information, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” See explanation under question 1.</p>	d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The reason is that goals for a multi- year period are revised at any time, so in the budget document no link between these goals mentioned.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Policy goals are translated into estimated budgets for the next two years</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Policy In 2007, information on the link between the budget and the government’s stated policy goals was not presented. But the BFP 2008-2010 contains information, highlighting the link between major policy goals and the budget, but some details are excluded. The 2008 budget is also the first budget to include also the two outer years.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	<p>d</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No data presented in the budget document and its annexes on non financial data but you can find it in other rules inaccessible to the public easily.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Some clues can be found in the Government’s poverty reduction strategy (EDPRS), which is linked to the budget. This is also not applicable until 2008 budget.</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Some clues can be found in the Government’s poverty reduction strategy (EDPRS), which is linked to the budget. This is also not applicable until 2008 budget</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> These performance indicators are available in action plans of the central and the local government but they are not in the budget document.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Allocation formulas exist for health and education (the capitation grants formula within the education sector and the performance-based formula within primary health care). These seem however not to be presented in the budget documents. The 2006 OAG report included a performance audit of maternal health care delivery in Rwanda.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate answer is “c.” Some performance indicators are well designed, but most are not.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> I am not aware of having seen them being presented in the budget documents. However, indicators are described in the Government’s EDPRS, decentralization strategy, and other public documents.”</p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> They are not available in the budget document but you can find it else where in different departments and these are tools that help the design of the budget paper.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” The Budget is linked to the PRSP and the Vision 2010.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Available in BFP 2008-2010, for example</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” See explanation under question 1 and 17.</p>	d

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> These information are not available to the public easily.</p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “a.” This information can easily be found on websites of ministries.</p> <p><b>Peer Reviewer Two Comment:</b> A more appropriate response to this question would be “a.” Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. For the decentralized level, please see: PRESIDENTIAL ORDER No 02/01 OF 31/03/2008 ESTABLISHING THE LIST OF FEES CHARGED (<a href="http://www.minecofin.gov.rw">www.minecofin.gov.rw</a>) For the central level, please see: <a href="http://www.rta.gov.rw">www.rta.gov.rw</a> This website gives a comprehensive description of tax rates etc. for different taxes</p> <p><b>Researcher Response:</b> [No additional comment was provided]</p> <p><b>IBP Comment:</b> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not available easily to the public easily.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” The overall revenue from the different sources of tax is published. Rwanda Revenue Authority operates in a very transparent manner.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No analysis on the distribution of the tax burden is presented, and the researcher is correct.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries</p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> These are like some agreements protocols but you can't find them.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Loans and their interests are in the budget, and the overall agreements and contracts as letters of intent etc. are all published on the web.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The BFP 2008-2010 discusses some of the performance criterion agreed with the IMF. Agreements and conditions with other IFIs, such as African Development Bank, the World Bank, and the IFC are harder to get. The public need to know exactly what they are looking for, such as the names of particular documents and then request them from the Government.</p>	d

<p>Alternatively, the public can approach the Government’s Central Public Investments and External Finance Bureau (CEPEX) and ask for information about IFIs’ assistance. From the beginning of 2006, CEPEX has produced quarterly reports which present a project by project analysis of development budget implementation (both domestic and externally-financed budgetary expenditure). In January 2007, the CEPEX produced its first ever annual projects performance report (with respect to development budget expenditure in 2006). This comprises a detailed analysis of project implementation on a portfolio by portfolio basis for the year under consideration and includes all multi-lateral, bi-lateral, United Nations and internal expenditure under the development budget. The information reported includes, inter alia: start date; end date; objectives, progress with respect to indicators; progress with respect to procurement; problems arising; and financial implementation. Funds from multilateral organizations are managed either directly by the Government through project implementation units or government institutions.</p> <p><b><u>Researcher Response:</u></b> I chose to keep my answer “d” because in the budget and its annexes such information is not presented. The reason why this answer was chosen was that the information related doesn’t talk exactly on all details concerning those loans or its interests for example. Once again you cannot get specified details anywhere in the budget documents, nor anywhere else.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency of response across countries.</p>	
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> These are like memorandum of understanding between the donor and the government. They are depending to the donor and are different one each other and they are not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” See above</p> <p><b><u>Peer Reviewer Two Comment:</u></b> See Q58.</p> <p><b><u>Researcher Response:</u></b> I chose to keep my answer “d” because in the budget what is mentioned is only the total amount given by the country and you can’t get easily access to the MOU, which has been signed both by the donor and our country. Even also, some other important details, such as the reimbursement process, are not available to the public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> It is the budget document and its annexes only but it is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” The budget and its main policy implications are explained in the gazettes, more details can be found on the web.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” For the 2008 budget, there is a summary posted in the Ministry of Finance’s webpage. It is called “Commentary on the 2008 Budget” (<a href="http://www.minecofin.gov.rw">www.minecofin.gov.rw</a>). The English version was posted on the website the 2 May 2008.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. Reference must be made only to documents released before or on September 28, 2007.</p>	<p>d</p>
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<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “a” .See above. Main budget targets are published and discussed in the media, and citizens have and idea about government’s priorities.”</p> <p><b>Peer Reviewer Two Comment:</b> I would not describe the Budget Framework Paper as a citizens’ budget. I have never come across anything that I would describe as a citizens budget in Rwanda.”</p> <p><b>IBP Comment:</b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries.” Indeed the Budget Framework Paper cannot be considered a Citizens’ Budget.</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No practical measures taken by the government to inform the public the budget paper, but citizens have the right in law to access government information.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a or b” While it might be difficult for someone illiterate in a village without electricity to get the information, the government provides it and citizens are generally able to obtain it.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> There have been several improvements after the Organic Budget Law (OBL) and its Financial Regulations (FR) were promulgated in 2007. And more improvements are on-going. The availability of budget information is already much better. This is visible at the MINECOFIN webpage -- compare 2008 with 2007.”</p> <p><b><u>Researcher Response:</u></b> I chose my answer because even if citizens have the right in law to access the government information, there are no practical measures taken by the government in a country where many people are illiterate and where you can’t get the electricity, where the national radio and TV are not listened, etc.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. As explained in question 1, we are taking into consideration the situation as of September 28, 2007. Any improvements undertaken after that date will be reflected in future researches.</p>	d
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Practically, the MINECOFIN and the unit of budget and planning especially publicize information related to the budget but the way used is not practical to citizens. For example, they use internet tool but this one is used by very few citizens.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> I think the researcher is right, although I would say that information is available, but in practice it will depend on individual officials at MINECOFIN if they bother to give it out. One alternative would be to contact CEPEX.”</p>	<p>d</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The way used is not practical to the public. To be more precise: there is no official way for citizens to obtain financial information.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Quite a lot of the information is on the web, and detailed questions are usually answered.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> I think the researcher is right, although I would say that information is available, but in practice it will depend on individual officials at MINECOFIN if they bother to give it out. One alternative would be to contact CEPEX.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries.</p>	<p>d</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The official release date is mentioned in the constitution on 31<sup>st</sup> December of each year but no practical way to let know people this information.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” See Annual Budget Calendar</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “a.” The release date is set in permanent law. Article 5 of the Organic Budget Law (OBL) states that the budget shall be adopted by the Chamber of Deputies before the beginning of the year to which it relates.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. Please note that this question refers specifically to the date on which the budget proposal is sent to the legislature.</p>	d

67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

The budget calendar is established by MINECOFIN and circulated in agencies of government institutions only but it is not issued to civil society organizations and the public also.

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." The Budget Calendar sets deadlines for government agencies as well as for donors.

**Peer Reviewer Two Comment:** No, a timetable is not issued to the public. The main document, a pre-budget, budget summary and supporting documents follow a strict timetable as stipulated in the Budget Circular Call. After thorough internal discussions within the Cabinet and within the ministries, all documents are sent to budget support donors in accordance to the Partnership Framework Agreement. MINECOFIN is chairpersons with one donor as co-chair for a few days' discussions of the executive budget proposal before it is released to the Parliament.

**IBP Comment:** IBP editors chose answer, "d" to maintain the consistency in the assumptions used in selecting answers across countries

d

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not communicate to the public its timetable but according to the information that we got from MINECOFIN, the executive respects its timetable even if the public is not informed.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” See above”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” The executive adheres to most of the key dates in its timetable.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries.</p>	<p>d</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> After the conversation that we took with some one from MINECOFIN, the executive doesn't consult the members of the legislature because at this stage, it is the own task of the executive to determine the budget priorities. So, the executive does consult other stakeholders especially members of legislature at the advanced process where fundamental things are determined by the executive only</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a” The budget proposal is discussed with sub-groups and the entire parliament for 3 months before it is made a law.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. The question refers to whether the Executive consults with member of the Legislature as part of its process of determining budget priorities, before presenting the budget to the Legislature for discussion and approval. This does not seem to happen; therefore the answer selected remains “d.”</p>	<p>d</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The public is not consulted because no body knows the budget calendar in determining budget priorities.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Budget support donors are consulted. Since only the budget support donors are consulted, this is likely an important issue of accountability in Rwanda. Should donors, although they finance 50% of the budget, be consulted and get all the budget plans before anyone else (including the Parliament)? ”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. The definition of “public” used in this question includes: members of the public can include private citizens, academics and members of public or private research institutes (if the research they produce is substantially free of government control or interference), and representatives of civil society organizations, community-based organizations, trade unions, churches or religious organizations, or other types of associations (<i>Guide to the Open Budget Questionnaire</i>).</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The pre- budget statement is not communicated to the public but it is communicated only to the parliamentarians and other partners expect the public and civil society actors.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” The public and agencies are involved in the 3-months of discussions in parliament.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” As from 2007, the executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. Please see “Speech of the Minister of Finance and Economic Planning” and “Explanatory Note to the 2008 Draft State Finance Law.” Both were posted on the MINECOFIN webpage in October 2007.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. According to the PEFA report, a Budget Framework Paper is presented to the Cabinet in July. But this document is not released to the public and it is destined to internal use only. Therefore we maintain answer “d” as the appropriate answer, according to the definition of “public availability” described in the Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The fiscal policy shows the taxes policy and in the macroeconomic policy we find also the taxes policy with performance and its related estimations but the executive does not release to the public a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” The Budget is linked to the general framework of government priorities.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. (This answer is valid for the 2008 budget cycle)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. According to the PEFA report, a Budget Framework Paper is presented to the Cabinet in July. But this document is not released to the public and it is destined to internal use only. Therefore we maintain answer “d” as the appropriate answer, according to the definition of “public availability” described in the Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the information from MINECOFIN, this pre-budget statement is like a budget framework paper and this one describes policies and priorities of the government with detailed estimations but the executive does not release to the public a pre-budget statement.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a” The Budget Framework Paper is available.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “b.” Yes, an explanation is presented, highlighting key aspects of the budget policies and priorities, but some details are excluded. (This answer is valid for the 2008 budget cycle)</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain the consistency in the assumptions used in selecting answers across countries. According to the PEFA report, a Budget Framework Paper is presented to the Cabinet in July. But this document is not released to the public and it is destined to internal use only. Therefore we maintain answer “d” as the appropriate answer, according to the definition of “public availability” described in the Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The article 79 of the constitution of the republic of Rwanda provides that on 5<sup>th</sup> October that the budget must be presented to the legislature members, which means three months before the start of the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The legislative committee doesn't hold public hearings but it holds only hearings of other public institutions.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Parliamentary commissions do hear both the executive and some constituencies.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because, as I said, Parliamentarians do hear only public institutions on budget issues. Moreover, public and civil society actors in Rwanda are not aware of budget issues, and this is why they do not hold any testimony: however, for other important issues, people and civil society write their testimonies and send them to parliamentarians for debates.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” consistent with the researcher’s comments.</p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> In the budget system of Rwanda there is no provision for public hearings and such hearings are not held.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> After the conversation that we took with a MINECOFIN representative, he said that the legislature members have the authority in law to amend the budget. For example, they can solicit the transfer from one department to the other one.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s response to this question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a” See Development Budget by Program, Sub-Program and Project, here: <a href="http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=31">http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=31</a> ”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	a

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month.  b. In-year reports on actual expenditure are released at least every quarter.  c. In-year reports on actual expenditure are released at least semi-annually.  d. In-year reports on actual expenditure are not released.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  Reports on expenditures are not publicized to the public but they are presented to the other public institutions like parliamentarians after six months.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "c."</p> <p><b><u>Peer Reviewer Two Comment:</u></b> 2008 was the first year this took place, and it seems like only 2 execution reports were released. That is, at least semi-annually. Having said that, it seems like the MINECOFIN posted the wrong document on their website. Instead of the execution report for the first semester 2007, they posted the Budget Framework paper."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” For the 2008 budget, in-year reports cover less than two-thirds of expenditures. This is especially the case since the MINECOFIN posted the wrong execution report on their website.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since the MINECOFIN posted the wrong report on their website, the only execution report for 2007 is regarding the transfer to the districts.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all expenditures.</li> <li>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Some comparisons are done but these ones are not reported to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> These reports are publicized but not communicated to the public</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since the MINECOFIN posted the wrong report on their website, the only execution report for 2007 is regarding the transfer to the districts.</p>	d
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since the MINECOFIN posted the wrong report on their website, the only execution report for 2007 is regarding the transfer to the districts.</p>	d

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Some comparisons are made but they are not reported to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a” Rwanda Revenue Authority publishes these comparisons.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since the MINECOFIN posted the wrong report on their website, the only execution report for 2007 is regarding the transfer to the districts.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> They show only the total of the borrowing that they have paid in the specific period in-year report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> No related details presented in the report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The principle is to report in 15 days of the following month at the end of the specific period but these reports are not released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Since the MINECOFIN posted the wrong report on their website, the only execution report for 2007 is regarding the transfer to the districts. This one was posted 31 March 2008, that is, more than 2 months after the end of the period.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is done after six months but it is not communicated to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b” .Information provided in the Gazette.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is done but the big issue is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Info in the Gazette.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This mid-year review is produced and includes updated revenue (source: interview with a key office in the budget office) but it is not accessible to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The information from MINECOFIN said that the organic law on the budget provides that funds transfers on a specific programmes can't exceed 20%. In other circumstances they must seek input from the legislature members.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The information from our key person said that in each public institution in Rwanda, there is a tender committee which is charged to provide procurement of goods and services.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a” The Auditors’ Report confirms that in general, but looks into cases that might be questionable.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” A more appropriate response to this question would be “the auditor general’s report shows that the procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. (www.oag.gov.rw).”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b.” According to the PEFA assessment (October 2007), a National Tender Board was established in 2004: data from the NTB report for 2006 showed that in 2006 the number of contracts awarded on the basis of open competition was 82% of total. However the value in Rwf of the contracts not awarded following an open competition accounted for 27% of the total value. The procurement law describes the procedure and the requirements for applying single source procurement. The only occasion when the single source procurement is authorized is when a single supplier has exclusive rights in respect of the items and not reasonable alternative or substitute exists in Rwanda or elsewhere. From the NTB data there have been identified 7 cases of single source contracts between 2006 and 2007, but only in 2 of those cases the justification was in line with the requirements of the procurement law.</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> When there is a transfer fund, the legislature members must approve before its injection in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The supplementary budget is normally approved in the summer, and before the funds are expended.”</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> In Rwanda, supplemental budget is very exceptional and it is not often observed. When it is done it comes in the revision process of the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, supplementary budgets are not exceptional. They are called the “Revised Budget,” and are approved every year. In 2007, the supplementary budget was 4% higher than the original budget.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” As for the budget year 2007, the supplemental budget that was approved was of 527972000000 Rwf, against the original budget of 506745125180 Rwf. The difference amounts approximately to 9.6%. Therefore it supports “c” as the most appropriate answer for the budget year taken into consideration. Moreover, supplemental budgets seem to have been produced every year.</p>	<p>C</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Funds with no specific purpose are not included in the budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> I am not sure of this one. There is “exceptional expenditures” in the budget, but these have a specific purpose (tied to the rebuilding after the genocide). As far as I am aware, there are no funds for which no specific purpose is identified.</p> <p><b><u>Researcher Response:</u></b> In our budget we do not have expenditures for contingency funds.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>
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<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The information from MINECOFIN said that the organic law on the budget provides that the report is released three months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Yes, but in practice I have not seen this one released to the public. No such report is posted on the MINECOFIN website (in English).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d." According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared.</p> <p>However it is true that according to the new budget legislation, an annual budget execution report must be prepared and submitted to the OAG by the 31<sup>st</sup> March of the following year. However, given the cutoff date used for the release of the documents for all countries, September 28, 2007, no document released after that date can be used as a source to answer the questions of the <i>Open Budget Questionnaire 2008</i>. This decision was taken to obtain a snapshot of the situation of all countries included in the study at the same moment in time.</p>	d

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The organic law on the budget provides also that on 31<sup>st</sup> march, the audit must be achieved. But the process used is by sample and it is the process by the internal audit in collaboration with accountability unity in each public institution but the issue is that it is not released.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b”. At least two thirds have been internally audited. External Audit follows later”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Auditor General audited the first ever consolidated financial statements in march 2008. So, before that data on actual outcomes have not been available to anyone.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d.” According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared.</p>	<p>d</p>
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Interview with budget official.</p> <p><u>Comment:</u> They present only the summary because all state expenditures can't be mentioned and this information is not released.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Government has not had a proper and unified accounting system until recently. It has therefore not been possible to analyze differences between enacted and actual until just recently.</p>	<p>d</p>

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Government has not had a proper and unified accounting system until recently. It has therefore not been possible to analyze differences between enacted and actual until just recently.</p>	<p>d</p>
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d.” According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared.</p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The information given is that this task is done by the external audit. The external audits are performed by the SAI and this process is done by sampling, but the internal audits are organized every year by each institution, internally.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” This affects the quantitative estimates and goals in the PRSP</p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, such a report is not released, and the task is commissioned to neither the external nor the internal auditors, although the OAG has performed some performance audits.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d.” According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared.</p>	<p>d</p>
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<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No such report because we don't have extra-budgetary funds in our budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No, despite the fact that a number of extra-budgetary funds operated by central Government exist, including the National AIDS Commission, National Roads Fund and public hospitals, which operate their own bank accounts and have sources of finance in addition to transfers from the budget (including funds from donor agencies).</p>	d
<b><i>The Independence and Performance of the Supreme Audit Institution</i></b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This is for internal audits only because the external audit comes unexpectedly and it can be less or after the specified period but the issue is that it is not released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” See Report of the Auditor General</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Constitution requires the Auditor General to submit a report to the Parliament before October 5, when the budget sessions begin. The Auditor General’s report should indicate the manner in which the budget was utilized, unnecessary expenses that were incurred or expenses that were contrary to</p>	d

<p>the law and whether there was misappropriation or general squandering of public funds. Copies of the report are to be sent to the President of the Republic, the Cabinet, the President of the Supreme Court and the Prosecutor General of the Republic. In addition, the OBL requires that annual audit reports be published.</p> <p>In order for the OAG to fulfill its reporting responsibilities, the Constitution stipulates that the Government must submit its annual accounts to the OAG and to Parliament within three months of the end of the financial year, and to submit a report on the implementation of the budget for the previous year, certified by the Auditor General, within 6 months of the end of the financial year. But, up to the OAG audit of the 2006 budget (published in March 2008), the Ministry of Finance and Economic Planning had not produced State consolidated financial statements” and, therefore, the Auditor General “did not carry out an audit of the State consolidated financial statements.”</p>	
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The report is not released to the public even if is produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c,” See report of the Auditor General.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The FIRST EVER consolidate financial statements were produced during 2007. Hence the Auditor General could not make a proper audit until the consolidated financial statements were finalized. She published her audit report in March 2008. But since there is now a unified accounting system in place, there is reason to expect the OAG audits to be more timely and regular.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d.” According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared</p>	<p>d</p>

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The report is not communicated to the public but it is produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” It is published, but does not include an executive summary.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Yes, since March 2008.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d.” According to the assessment of the P-25 for the PEFA report (quality and timeliness of annual financial statement) in October 2007 an annual financial statement for the year 2006 was close to completion. But previous to that, year-end financial statements had not been prepared.</p>	b
<p>114. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> For high personalities in the country, the legislature members give their final consent before they are removed.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No extra-budgetary funds in our budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Yes because the supreme audit institution does its audit by sample.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. 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.</li> <li>b. 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.</li> <li>c. 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.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget of the supreme audit institution is determined by the legislature members.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ol> <p><u>Citation:</u> No formal communication between this institution and the public.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I don't know how many communications they receive, but they have a website with information and contact details in three languages.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The OAG has a website, which includes "contact us" and F.A.Q. pages.</p> <p><b><u>Researcher Response:</u></b> I agree that the web site is there but the communication with people can be difficult through internet because this channel is still localized in city centers only and 90% of Rwandans live in up countries.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> No specific committee exists, in my knowledge. But the OAG presents her audit reports directly to the legislature.</p>	<p>c</p>
<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not addressed to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Not communicated to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Government has not had a proper and unified accounting system until recently. It has therefore not been possible to audit the budget properly. In March 2008 the first ever properly audited budget (2006) was published.</p>	c

**Additional Comments:**

*Please use this section to add any additional comments.*

**Researcher Additional Comments:**

In Rwanda most budget documents are produced but not available: here are some more details about this.

Our budget documents are considered as not available to the public because the documents available to the public are those documents that every citizen should be able to obtain through a simple request from the source/authority in charge of producing that document.

Except for the enacted budget, all the other budget documents are for internal use only and can be published in non-adequate conditions, reason for which they are considered as not available to the public. As an example, at the moment of publication of the year-end report, the media are informed about it, but they do not receive the content of those reports in time.

Therefore this proves that this information is not accessible because it is not possible to attend a meeting without being prepared and without receiving the document in advance. In a few words, all the steps are taken, and all the documents are produced, but the public does not have access to it.

Regarding the way in which we discovered that these documents are produced, according to the methodology to be followed to fill in this questionnaire, we had to interview government officials who were working in this field and had the information at their disposal. Therefore we have approached the Budget Department in Rwanda and all these information have been given to us by people who were themselves aware of the fact that the actual steps to be taken to obtain these documents are not easy for the majority of the population, but that it is possible to obtain them upon request and that this requires a whole complex process.

**Final Comments:**

The particularity of Rwanda is that the big issue is that there is no way used in order to give the information related to the budget to the public. When you see the process followed by the executive especially the ministry in charge of the budget and other concerned government institutions, you can confirm that they follow international instructions but there is still a gap related to the information between the public and the budget process. We hope that according to the debates that civil society actors are now initiating with the government on the budget process, there will be some changes which will facilitate public to determine their priorities to integrate in the annual budget and the following of the execution of the budget by this public and other stakeholders involved in the development of our country.

In order to conclude our remarks on this issue, we recognize that some steps can be achieved if the following recommendations are taken into practice:

- Implication of civil society in elaboration of the guide which is used to collect public priorities in the budget process;
- Civil society should take specific measures in order to follow daily the budget process at national level;
- Government institutions especially the ministry in charge of budget should include civil society as another key stakeholder in determination of calendar budget, in its monitoring and in its implementation.
- Both civil society and public institutions should organize public debates where issues of budget process are discussed.
- The government should take specific measures in order to facilitate the public in the accessibility of budget documents;
- Sensitization campaigns on the budget issue should be organized in favor of all people at national level.

**Peer Reviewer One Additional Comments:**

There seems to be substantial disagreement between the researcher and the reviewer. This seems to be based in two distinct areas:

While the researcher argues that internet-access is not very widespread outside major cities, and therefore most of the information is not in the public space, I would argue that providing all this information on the web is a serious attempt on behalf of the executive, the legislative and the government to keep citizens informed. More than 200 “telecenters” have been opened in rural areas to provide internet access, schools are equipped with internet access etc. While it is true that not every hut and village have this technology, anybody serious to obtain budget information can do so with a little effort, which one should expect from civil society organizations etc. While people are certainly not showered on a regular basis with budget details, they are available. This is in stark contrast to most other African countries, against which Rwanda stands out when it comes to data availability. Given the small number of public libraries and the limited distribution of newspapers, internet-publication is the tool at hand to inform citizens.

The author(s) chose to fill in this questionnaire on the basis of only one year enacted budget and some interviews with the executive. They ignored all the other documents that are available on the web. Taking this additional information into account, the picture changes significantly. The information is generally available in Kinyarwanda, English and French. Budget-related information is available from the Ministry of Finance and Economic Planning, the Rwanda Revenue Authority, the Auditor General, the Prime Minister’s Office and the Parliament. On the basis of this information I chose to suggest different answers in many cases, bearing in mind that the prime objective of the questionnaire “is to evaluate that information in a country which is *available to the public.*”

**IBP Response:**

In response to this, indeed according to the OBI methodology, we consider documents that are available on the internet as “publicly available.”

In fact the reason why we consider documents not available to the public is that those documents are not posted on the internet, or they are not posted at the opportune time. For example, the executive’s budget proposal is not available to the citizens during its discussion in the Parliament, or it is available only to some groups, but not to any and every citizen who requests it.