

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Rwanda, September 2009**

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Section One: The Availability of Budget Documents	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links	5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal...	7
Table 4. Distribution of the Enacted Budget and Other Reports	8
Section Two: The Executive’s Budget Proposal	9
Estimates for the Budget Year and Beyond.....	11
Estimates for Years Prior to the Budget Year	28
Comprehensiveness	45
The Budget Narrative & Performance Monitoring	56
Additional Key Information for Budget Analysis & Monitoring	63
Section Three: The Budget Process	71
Executive’s Formulation of the Budget	72
Legislative Approval of the Budget	80
Executive’s Implementation of the Budget.....	86
Year-end Report and the Supreme Audit Institution.....	104

Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009/10
Budget Summary	2009/10
Executive's Budget Proposal	Not Available
Supporting Budget Documents	2009/10
Citizens Budget	2009/10
Enacted Budget	2009/10
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Budget Framework Paper 2009/10 - 2011/12, April 24, 2009 Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=236
Budget Summary	Budget Speech for the 2009/10 Budget, Presented on June 11, 2009. Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=239
Executive’s Budget Proposal	Draft law on State Finances for the Fiscal year 2009/2010, June 11, 2009 “Produced but Not available to the Public”
Budget Document One in Support of the Executive’s Budget Proposal	Explanatory Note to the 2009/10 draft State finance law, June 18, 2009 Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=240
Budget Document Two in Support of the Executive’s Budget Proposal	Summaries of expected revenues and expenditures which are not reflected in the budget for the 2009/10 – 2011/12 period. Presented on June 11, 2009 along other documents submitted to Parliament. “Produced but Not Available to the Public”
Budget Document Three in Support of the Executive’s Budget Proposal	Consolidated summaries of revenues and expenditures of local administrative entities for the 2009/10 – 2011/12 period. Presented on June 11, 2009 along other documents submitted to Parliament. “Produced but Not Available to the Public”
Citizens Budget	A Guide to The Public 2009-2010 Budget, Publicly available on internet from September 13th, 2009. Internet Link: http://www.minecofin.gov.rw/en/inno-read_article.php?articleId=91
Enacted Budget	Law determining the State Finances for Fiscal Year 2009/2010, June 30, 2009 Internet Link: http://inteko.gov.rw/index.php?option=com_docman&task=doc_details&gid=1250&Itemid=424
In-Year Reports	Quarterly Budget Implementation reports for the 2009 Fiscal year. “Produced but not available to the public”

Mid-Year Review	Produced but Not Available to the Public.
Year-End Report	Budget Execution Report for the Year 2008, June 22, 2009, Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=242
Audit Report	Report of the Auditor General of State Finances for the Year Ended 31 December 2007, Presented to Parliament on March 23rd, 2009. Internet Link: http://www.oag.gov.rw/spip.php?article46
Other Documents	<ol style="list-style-type: none"> 1. Country loans, all interests to be paid on those loans, period of payments, and how to repay foreign loans. Produced among the 2009/10 Budget documentations. "Produced but Not Available to the Public" 2. Securities seized by the central Government in general. Produced among the 2009/10 Budget documentations. "Produced but Not Available to the Public" 3. All grants the Government received during the year preceding the budget year and where they came from. Produced among the 2009/10 budget documentation. "Produced but Not Available to the Public" 4. Annual report on the implementation of the Economic Development and Poverty Reduction Strategy (EDPRS), Made public on June 19, 2009 Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=241 5. Districts Budget Execution Report, First Semester 2008, November 5th, 2008 Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=190 6. Reports of the Auditor General of State Finances to Parliament Internet Link: http://www.oag.gov.rw/spip.php?article46
Relevant Ministries & Departments	Ministry of Finance and Economic Planning: http://www.minecofin.gov.rw Office of the Auditor General for States Finances: http://www.oag.gov.rw/

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public		Yes				
C. Produced and available to the public, but only on request					Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes	Yes		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?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	NA	Yes	Yes	NA	Yes
2. Advance notification of release is sent to users, media	Yes	NA	Yes	No	NA	Yes
3. Released to public same day as official release to media	Yes	NA	Yes	No	NA	No
4. Available on the Internet free of charge	Yes	NA	Yes	Yes	NA	Yes
5. Free print copies available, limited distribution	No	NA	No	No	NA	No
6. Free print copies available, mass distribution	No	NA	No	No	NA	No
7. Readily available outside capital and/or big cities ⁺	Yes	NA	Yes	Yes	NA	No
8. Written in more than one language	No	NA	No	No	NA	Yes
9. News conference is held to discuss release	Yes	NA	Yes	No	NA	No

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

⁺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

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	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		
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			Yes	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?</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	Yes	NA	No	Yes	Yes
2. Advance notification of release sent to users, media	Yes	NA	No	No	Yes
3. Released to public same day as official release to media	Yes	NA	No	No	Yes
4. Available on the Internet free of charge	Yes	NA	No	Yes	Yes
5. Free print copies available, limited distribution	No	NA	No	No	No
6. Free print copies available, mass distribution	No	NA	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	NA	No	Yes	Yes
8. Written in more than one language	Yes	NA	No	No	No
9. News conference is held to discuss release	Yes	NA	No	No	Yes

⁺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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<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"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive budget proposal (EBP) is produced but not available to the public.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> The Executive Budget Proposal is not available to the public, and when budget support donors have requested a copy, senior MINECOFIN staff has responded that it is not public until it is approved by the Parliament. There are two supporting documents available for the public, 1) Explanatory Note, and 2) the Minister of Finance's Budget Speech. Both of these two are posted on MINECOFIN's website. One of the documents is unclear since its headline is "EXPLANATORY NOTE TO THE 2009/10 BUDGET." However, when reading it, it appears that it is an explanation to the Executive's budget proposal. See MINECOFIN's website http://www.minecofin.gov.rw/spip.php?article26.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." In my experience, the executive's budget proposal is available to the public. It is generally not available before submission to the legislature (usually because it is not finalized until the very last days/minutes before being presented to Parliament), but is available on request once it has been submitted to Parliament (and before it is adopted). I would therefore suggest that questions 1-55 should be answered. Regarding the annexes, I expect the same to be true.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures classified by administrative units (budget agencies), Rfr: Annex II.6. State Expenditures by Budget Agency.</p> <p><u>IBP Comment:</u> Per the OBI methodology, IBP editors chose answer "d" for questions 1-55 (except questions 5; 9; 12; 23; 30 which were given the answer "b").</p> <p>The Rwandan Executive's Budget Proposal for the budget year 2009/2010 is considered to be not publicly available, as per the methodology applied in the assessment of all countries included in the Open Budget Survey 2010.</p>	d

According to the OBI methodology, a document is considered to be publicly available if it is released to each and any member of the public who requests it. Its access must not be arbitrary. In addition, this document must be released to the public *before* it is approved by the Legislature, when it is still discussed by the Legislature and changes might still take place (see pages 12-14 of the *Guide to the Open Budget Questionnaire 2010*, here:

<http://openbudgetindex.org/files/OBIGuide2010-Dec2009.pdf>, as well as page 5 of the 2008 Methodology brief, here:

<http://openbudgetindex.org/files/MethodologyEN.pdf>).

Note also that by "Executive's Budget Proposal" we mean the main budget proposal document as well as the annexed documents that usually accompany the main document, which together form the executive's proposal package. The *entire* package should be available to the public.

Given the comments from the first peer reviewer, and the information provided by our researcher, it seems that in at least half of the cases when we tested the accessibility to the Executive's Budget Proposal, the document was not provided to the person requesting it (in its entirety or partially). Therefore, we consider this document to be available to the public *only* at the discretion of the government and not freely available, as per the OBI methodology. As per the *Guide to the Open Budget Questionnaire* (see page 13 – "A document must be available to any and all members of the general public who requests it to be considered as publicly available. A document that is available to only certain individuals or members of the public but is refused to others who request it, should be considered as not publicly available"), in such situations the document is considered unavailable and therefore we have treated the Executive's Budget Proposal as produced but not released to the public.

As a consequence of this, questions 1-55 in Section II of the Open Budget Questionnaire for Rwanda have been assigned a "d" (or "b" for questions 5; 9; 12; 23; 30) as they must be assessed by using as a reference only the Executive's Budget Proposal and its supporting budget documents.

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment: The supporting budget documentation present some expenditure by functional classification.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures classified by functions, similar to that of the Classification of Functions of Government (COFOG) as in the IMF/GFSM of 1986. Rfr: Annex II.4. State Expenditures by Sectors and Sub-Sectors.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
- a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
 - b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
 - c. Some, but not all, expenditures are classified by economic classification.
 - d. No expenditures classified by economic classification are presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures classified by broad expenditure categories or economic classification. Expenditures are classified as: Wages and Salaries, Goods and Services, Transfers and Subsidies, Net Lending, Arrears, Debt Repayment, Interest Payment, Exceptional Expenditures, Capital Expenditures and Development Expenditures. Rfr: Annex II.5. State Expenditures by Budget Agency and Economic Categories.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

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"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The supporting budget document presents programs, but their individual estimated expenditure is omitted. Estimated expenditure is presented for groups of individual programs.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures classified by Programs and Subprograms. Rfr: Annex II.8. State Expenditures by Budget Agency, Programs and Sub-Programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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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)?
- a. Yes, multi-year estimates of aggregate expenditure are presented.
 - b. No, multi-year estimates of aggregate expenditure are not presented.
 - c. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The EBP submitted to Parliament does include estimates of aggregate level of expenditure for a three year period (budget year + 2 years). These aggregates are available per sector, per agency, and per programme.

Government Comment: A more appropriate response to this question would be "a." Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures presented on multi years (BY-1, BY, BY+1, BY+2), Rfr: Annex II.3. State Expenditures by EDPRS Priorities, Annex II.4. State Expenditures by Sectors and Sub-Sectors, Annex II.6. State Expenditures by Budget Agency, Annex II.7. State Expenditures by Budget Agency and Programs

IBP Comment: IBP editors chose answer "b." See explanation in Q1.

b

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)?
- 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).
 - 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.
 - 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.
 - d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: See Q 5

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

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?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Although it is said not to be available to the public, the executive budget proposal includes an annex of revenues classified by major revenue types (Tax revenues, Non Tax Revenues, Operational Grants, Capital Grants and Capital Loans) each major revenue type is further disaggregated into detailed items, Rfr: Annex I. State Revenues.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

<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"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> See Q 7.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	d
<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> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Estimates of aggregate revenue over a multi-year period are present in the EBP presented to Parliament.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Although it is said not to be available to the public, the executive budget proposal includes an annex of revenues classified by major revenue types and detailed revenue items presented in a multiyear period (i.e. BY-1, BY, BY+1, BY+2), Rfr: Annex I. State Revenues</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.” See explanation in Q1.</p>	b

<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"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> See Q9.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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> <ul style="list-style-type: none"> 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). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Although it is said not to be available to the public, the executive budget proposal includes an annex in the “other documents” submitted to Parliament for approval that includes Country loans, all interests to be paid on those loans, period of payments, and how to repay those foreign loans. The document is published but available to public only on request.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1 ?</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Data on expenditure on interest payment are presented in the EBP as presented to Parliament.</p> <p><u>Government Comment:</u> See Q11.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.” See explanation in Q1.</p>	<p>b</p>
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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?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The Executive Budget is not released to the public and is therefore unknown to us.

Peer Reviewer Two Comment: Key elements are missing (currency denomination, interest rates, maturity profile).

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes. Information related to the composition of the Government debt is presented in a number of documents of which some are available to the public and others not. The State Finance Law (Executive Budget Proposal) includes in its Expenditures Annexes (Annex II.5 – State Expenditures by Budget Agencies and Economic Categories) total amounts of Interest and Debt Reimbursement and (Annex II.1 – Detailed Recurrent Expenditures By Budget Agency under MINECOFIN) the total of Interests Payments and Debt Reimbursements for both Local and External Debt, in addition to this, the document referred to in Question 11 provides extensive information related to the composition of the Government debt.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- 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.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment: The Budget Speech contain some limited information about GDP forecasts. The pre-budget, BFP, however, contains such information but is not defined as supporting documentation.

Peer Reviewer Two Comment: The explanatory note to the budget, presented to Parliament at the same time as the EBP (see Q1) does present information on the macroeconomic forecast.

Government Comment: A more appropriate response to this question would be "a." This information is presented in the "Budget Framework Paper" or Pre-Budget Statement and contains all the information on the macroeconomic forecast upon which the budget projections are made.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

<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"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” This information is presented in the “Budget Framework Paper” or Pre-Budget Statement and information in it highlight the impact of macroeconomic assumptions with a narrative discussion and quantitative estimates.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, 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 expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Information in the Explanatory note to the budget (section 4.3, pp7-14)</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> There is not much detail in the explanatory note.</p> <p><u>Peer Reviewer Two Comment:</u> Information presented is very succinct; in particular, it does not present distinction from existing policies.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” as documents such as: the Budget Framework Paper, the Explanatory Note to the Budget and the Public Guide to the Budget provide sufficient information on the policy proposals in the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> There is some information in the Explanatory Note, but it lacks most details.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” The Budget Framework Paper provides the information.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<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> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Although it is said not to be available to the public, the executive budget proposal includes an annex of expenditures presented on multi years (BY-1, BY, BY+1, BY+2), Rfr: Annex II.3. State Expenditures by EDPRS Priorities, Annex II.4. State Expenditures by Sectors and Sub-Sectors, Annex II.6. State Expenditures by Budget Agency, Annex II.7. State Expenditures by Budget Agency and Programs.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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">a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.c. Some, but not all, expenditures are classified by function for BY-1.d. No expenditures classified by function are presented for BY-1.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” See Q18</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” See Q18</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” The Organic Law on State Finances and Property (OBL) requires submitting along the Finance Law (Executive Budget Proposal) a Budget Execution Report (actual data) for the first 6 months of BY-1. Rfr. Art 39 of the OBL.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> The Explanatory Note presents aggregate expenditures for 2008. Considering that Rwanda had a “mini budget” covering only January-June 2009, the Explanatory Note presents data from BY-2.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Aggregate level of expenditures is presented for years that precede the budget year by more than one year in the Budget Framework Paper, but at a very aggregate level.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.” See explanation in Q1.</p>	<p>b</p>
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<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"> 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). 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. 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. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Answer "d" is correct. Supporting budget documentation only show actual data for BY-1.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</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"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This concerns in particular the programmatic classification, where adjustments are made or in any case data is presented in such a way to ensure comparability when changes have occurred.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." No adjustment is needed as there are no frequent changes in the budget classification. The last budget classification dates back to 2007 and since then budget estimates are comparable from year to year without adjustments. Adjustments are only needed when comparing with budget estimates prior to 2007.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</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"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> annex II-7</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Annex I. State Revenues identifies different sources of tax revenues for BY-1.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> annex I</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Annex I. State Revenues of the State Finance Law identifies different sources of non tax revenues for BY-1.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> seeQ1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> annex I</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a” as the Budget Execution Report for BY-1 provides actual data on revenues.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> The Explanatory Note presents aggregate revenue for 2008. Considering that Rwanda had a “mini budget” covering only January-June 2009, the Explanatory Note presents data from BY-2.</p> <p><u>Peer Reviewer Two Comment:</u> See annex I</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Estimates of aggregate level of revenues are provided in the Budget Framework Paper (at a very aggregate level) for BY-2 and in some cases for BY-3.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b.” See explanation in Q1.</p>	<p>b</p>
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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)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: annex I

Government Comment: Answer "d" is correct, more details than just the aggregate level of revenues estimates are not available for BY-2 and prior years in any supporting budget documentation.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

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> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> annex I</p> <p><u>Government Comment:</u> Answer “d” is correct. Actual data on revenues are only presented in supporting budget documentation for BY-1 only.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Annex II-1 details recurrent expenditures by Budget Agency of the finance law. It shows domestic and external debt.</p> <p><u>Comment:</u> The document is produced, submitted to Parliament along the Annual Finance Law but is not available to the public.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Answer should be “b.” Information is available but lacks detailed information. The information on debt for BY-1 is included in the Budget Framework Paper and the Annual Finance Law but at a very aggregate level, further information is provided in the Annex to the Finance Law under the document on Country Loans and Interests to be paid.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Documentation not available (document on domestic and external debt part of background to budget)</p> <p><u>Government Comment:</u> Answer "d" is true, there is no information prior to BY-1 that reflect actual outcome on debt.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</p>	<p>d</p>
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Comprehensiveness	
<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> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> There are no extra-budgetary funds as all the revenues and expenses of Government agencies are reflected either in the Finance Law or in Annexes to the Finance law. A more appropriate answer to the question should then be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<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?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: This is available in the background document on district revenues and expenditure. There is no narrative discussion

Government Comment: A more appropriate response to this question would be "a." All intergovernmental transfers are reflected in the Finance Law as either Earmarked Transfers or Block Transfers. Rfr. Annex II.8. State Expenditures by Budget Agency, Program and Subprograms and the Annex to the Finance Law on the Consolidated Summary of Revenues and Expenditures of Local Administrative Entities.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?
- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on transfers to public corporations is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Information on transfers to Public Corporations is reflected in the Annual Finance Law under the Expenditure Categories of Net Lending and Transfers and Subsidies under the relevant subsidizing agency, Rfr. Annex II.1. Detailed Expenditure By Budget Agency. In addition, further detailed information is available in the Annex to the Finance law on All Revenues and Expenditures not Reflected in the Budget.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

<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"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.” Budget Document Two in Support of the Executive’s Budget Proposal about the Revenues and Expenditures not reflected in the budget presents information on Expenditures made on Public Enterprises that represent some form of Quasi Fiscal activities.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> 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. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." Information is presented but lacks important details and this information can be traced in the State's Finance Law under the Net Lending Expenditure category but also under the Budget Document Two in Support of the Executive's Budget Proposal as Equity Investments in both Financial and Non Financial Corporations.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</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> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q1. Registries of non-financial assets are held at the individual agency level but not consolidated into a single document of all Government non-financial assets.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "d" is correct as there are no information on Non Financial Assets held by the Government in any supporting budget documentation.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The Explanatory Note presents aggregate expenditure arrears for 2008 and 2009/10.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.” The State Finance Law or Executive’s Budget Proposal Highlights key expenditure arrears but at a highly aggregate level. Rfr: Annex II.1. Detailed Budget Expenditures by Budget Agency under the MINECOFIN budget allocation and Annex II.3. State Expenditures by Budget Agencies and Economic Categories.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” This information is presented in the document on Securities seized by the Central Government.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer “d” is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Detailed information is presented in the EBP both in the revenue side and in the annex II.2 (projects). No information is provided on aid in kind.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” All sources of Donor Assistance are reflected in both the State Finance Law (for on budget assistance), Rfr. Annex I. State Revenues; and in Budget Document Two in support of the Executive’s Budget Proposal as Revenues not Reflected in the Budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<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"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer “d” is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e.” There are no earmarked revenues in the Rwandan Budget Classification but rather earmarked expenditures.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</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> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> The Explanatory Note presents aggregate expenditures of 5,4 % being spent on National security, unspecified items.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<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"> 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The Explanatory Note presents key policies in key functional areas.</p> <p><u>Peer Reviewer Two Comment:</u> The link is made with EDPRS priorities in the explanatory note to the budget and annex II.3.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “a.” Both the State Finance Law (Mission, Functions and Outputs of Budget Agencies, State Expenditures by Budget Agency and by Sectors and Sub-Sectors) and the Budget Framework Paper provide detailed information on the link between the Government’s stated policy goals and expenditure allocations by administrative units and functional categories.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	d

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)?
- 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.
 - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:
see Q1

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: The presentation in the Explanatory Note is not explicit about the links between the long and short term. However, the reader understands that, for example, the budget for XX number of classrooms, delivery of textbooks, etc., is part of longer term policies to improve education standards.

Peer Reviewer Two Comment: The information is presented but without any narrative; annex II.3.

Government Comment: A more appropriate response to this question would be "a." See Q 48.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

<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"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget speech (pp 4-8); explanatory note 2009/10 draft state finance law (section 4.3; pp7-14).</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Answer “c” is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- The non-financial data are very useful for assessing program performance.
 - The non-financial data are mostly useful for assessing program performance.
 - The non-financial data are somewhat useful for assessing program performance.
 - No non-financial data are provided or they are not useful for assessing program performance.
 - Not applicable/other (please comment).

Citation:

Budget speech (pp 4-8); explanatory note 2009/10 draft state finance law (section 4.3; pp7-14).

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The non-financial data is only presented for the future. There is no link to how those programs have performed in the past. The reader will not be able to assess the programs' performances, only the targets/goals that some of the programs aim at.

Peer Reviewer Two Comment: Financial data is not presented per programme but per major EDPRS sector, it is therefore difficult to use for analysis of programme performance

Government Comment: Answer "b" is correct.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> However it is interesting to note that although they are not presented in the budget, they are defined by each budget agency in their annual work plan and actually entered in the budget software (but scarcely used to measure performance)</p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” The Annex to the State’s Finance Law on the Mission, Function and Outputs of Budget Agencies presents performance for budget agencies for at least two thirds of expenditures.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d.” See explanation in Q1.</p>	<p>d</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</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"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "d" is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See explanation in Q1.</p>	d

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?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Budget Speech (pp. 4-5)

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Both supporting documents are vague about the beneficiaries of the Government's projects. In the Explanatory Note, some information is given under the section on social protection, p. 13. In the Budget Speech, vulnerable persons are mentioned as a target group on p. 5. In addition, p. 5 mentions programs that aim at job creation for rural communities.

Peer Reviewer Two Comment: The information presented is very succinct, and there is no analysis of the potential impact on poor populations.

Government Comment: Answer "b" is correct.

IBP Comment: IBP editors chose answer "d." See explanation in Q1.

d

Additional Key Information for Budget Analysis & Monitoring	
<p><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>	
<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"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> BFP (pp. 23-26) explanatory note to the draft 2009/10 state finance law (section 4.1-4.2).</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> Moreover, the RRA (a link is available at the MINECOFIN website) publishes and describes tax rates and fee schedules, for example at http://www.rra.gov.rw/IMG/pdf/Domestic_Tax_rates.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." In addition to Information disclosed in Supporting Budget Documentation, periodic publications from the Rwanda Revenue Authority provide extensive information of the tax rate or fee schedule for all revenue sources.</p> <p><u>IBP Comment:</u> Per OBI methodology and based on a review of comments and documents, IBP editors chose answer "c."</p>	C

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> see Q1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "d" is correct.</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> <ul style="list-style-type: none"> 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. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> BFP only details donor disbursement (see annex BFP revenues 2009/10).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "d" is correct.</p>	d

<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"> 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. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> BFP only details donor disbursement (see annex BFP revenues 2009/10).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some information is presented in the EDPRS annual review, but this is not directly linked to the budget process.</p> <p><u>Government Comment:</u> See Q58</p>	<p>d</p>
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60. Does the executive make available to the public a summary that describes the budget and its proposals?

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

Budget speech; Explanatory Note to the draft state Finance Law and citizen's guide to the budget.

Comment:

The above cited summaries lack macroeconomic forecasts and other assumptions

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A summary was provided by the Minister of Finance's Budget Speech in June 2009 held on the same day as the executive budget proposal was submitted to the Parliament.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." In addition to the above mentioned documents, a citizen guide is produced describing the budget and its proposals.

IBP Comment: Based on a review of comments and the document, IBP editors chose answer "b." The citizen's guide to the budget is used to respond to Question 61, not to Question 60.

b

<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> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> A public guide to the 2009/10 Budget.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The Public Guide to the Budget was published immediately after the Parliament approved the budget. See MINECO’s website: http://www.minecofin.gov.rw/docs/budget/Guide-English.pdf.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: The answer is correct.</p>	a
<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> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> An annex to the Explanatory Notes to the Budget Framework Paper and the Annual Finance Law containing a definition of terms is provided when the documents are submitted to Parliament.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: The citizen’s guide to the budget also contains some definitions.</p> <p>Government Comment: The answer is correct.</p>	b

<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"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 34 Constitution and Media law.</p> <p><u>Comment:</u> As it is specified in the constitution, citizens have rights to access government information, but efforts to disseminate this information to citizens are still not sufficient.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a" since citizens are generally able in practice to obtain government information on the budget.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "d."</p>	<p>d</p>
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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)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" since highly disaggregated information on expenses for individual programs does exist at some line ministries and at the MINECOFIN. However, lack of routine and qualified staff sometimes constrains the release of such information to the public.

Peer Reviewer Two Comment: There is no more detailed information, apart from in ministries' annual action plans, but this is often non-financial information.

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c." I chose my answer because Peer Reviewer One convinced me that financial institutions in Rwanda provide information, but insufficient information.

IBP Comment: Based on Peer Reviewer One's comment and the researcher's response, IBP editors chose answer "c."

C

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?

- 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.
- 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.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" since highly disaggregated non-financial information does exist at some line ministries and at the MINECOFIN. However, lack of routine and qualified staff sometimes constrains the release of such information to the public. Some ministries are also generally better managed than others. MINEDUC, for example, releases such information upon request.

Peer Reviewer Two Comment: Not sure on what the "b" grade is based? To my knowledge, such information is very hard to access, since it is not compiled so I would have put "d."

Government Comment: Answer "b" is correct.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c." I chose my answer because at least one line ministry releases such information, which means that there is a will to release information, even if it is still hard to get this information

IBP Comment: Based on Peer Reviewers' comments and the researcher's response, IBP editors chose answer "c."

C

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<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"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Reference?</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The process of releasing the draft budget is stipulated in permanent law (the Constitution (Art. 79) and OBL (Art. 42)). It says "Every year, the Chamber of Deputies shall adopt the finance law. It shall receive the finance bill before commencement of the Budget session." Hence an exact date for submitting the Executive's Budget Proposal to the Parliament is not set. When Rwanda joined the EAC, it also agreed to change its budget year from January/December to July/June to commence 1 July 2010. This was incorporated into the OBL through amendments in the Official Gazette No 24, 15 December 2008.</p> <p>Peer Reviewer Two Comment: Organic budget law and associated regulations.</p> <p>Government Comment: The answer is correct and the date is the same across the EAC member countries as it is done the same time.</p>	a

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:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The specified timetable is in the Budget Call Circular, which is not issued to the public but available upon request, according to the Public Guide to the Budget, p. 12.

Peer Reviewer Two Comment: The budget circular (containing the annual timetable) is issued to budget agencies and donors. More information would be needed as to whether this document is made available upon request or not.

Government Comment: A more appropriate response to this question would be "a." A budget calendar is produced at the beginning of each year's budget process and disseminated to stakeholders for information.

Researcher Response: The Rwandan government released and sent the calendar call circular to civil society organizations on November 1st, 2009 for the Budget cycle 2010/2011. However, prior to this, it was between the government and financial agencies and was not really available to public.

IBP Comment: Per OBI methodology, IBP editors chose answer "d." Documents made available after the cut-off date of September 15, 2009 cannot be considered.

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"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." It adheres to most of the key dates in the Budget Circular Call.</p> <p><u>Peer Reviewer Two Comment:</u> From experience over the past few years, most of the key dates are respected (answer "b"). See also the latest PEFA reports which have some information on this issue. Now the answer "d" is valid if the timetable is not available to the public, which I am not sure of.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The release is known in advance (same across EAC member countries) and hence adherence to the set dates is strict.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "b."</p> <p><u>IBP Comment:</u> Per the OBI methodology, IBP editors chose answer "d." See comment for Question 67.</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"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> A public guide to the 2009/10 budget (pp 12-13).</p> <p><u>Comment:</u> MINECOFIN with line ministries develop and submit draft budget estimates to Cabinet and then Parliament for consideration.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> To the extent that budget priorities mirror priorities set in the EDPRS (Rwanda's poverty reduction strategy), MPs have been consulted.</p> <p><u>Peer Reviewer Two Comment:</u> See Organic budget law</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." There is provision in the Annual Budget Calendar of involvement of the Parliament earlier in the budget process at the level of priorities identification.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain the consistency in the assumptions used in selecting answers across countries.</p>	<p>C</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:
see Q.69

Researcher Response to this Question was "d"

Peer Reviewer One Comment: To the extent that budget priorities mirror priorities set in the EDPRS (Rwanda's poverty reduction strategy), the public has been consulted. See also the Public Guide to the Budget, p. 12. In addition, budget support donors are always consulted at special budget meetings held before the budget is presented to the Parliament.

Peer Reviewer Two Comment: Consultations are held often in the context of the EDPRS annual review, and of the sector annual reviews (in an increasing number of sectors), which all feed into the budget process (see details in national planning, budgeting and MTEF guidelines). Hence, I would recommend answers "a" or "b."

Government Comment: A more appropriate response to this question would be "c."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewers to "b." I chose my answer because extensive consultation are held but these consultations are focused on development partners that finance the national budget, and the sector annual reviews meetings did not involve civil society organizations. However, this year, civil society has been invited.

IBP Comment: Per OBI methodology, IBP editors chose answer "c."

C

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The 2009 BFP was released 7 weeks before the start of the Budget year, on 24 April 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p>	<p>b</p>
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72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

For example, the BFP lacks assumptions on inflation or unemployment and macroeconomic forecasts are not presented.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The BFP contains an extensive discussion of the macroeconomic and fiscal framework, including key macroeconomic forecasts such as GDP growth rates, inflation rates, sectoral growth rates, trade, etc. Unemployment data is lacking, but there is a discussion about budgeting for job creation.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should remain "b" as I indicated in the questionnaire. I chose my answer because as Peer Reviewer One mentioned there is still a lack of unemployment data.

IBP Comment: Based on Peer Reviewer One's comments and the researcher's response, IBP editors chose answer "b."

b

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?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:
See Q.72

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The BFP very nicely links together the long term budget priorities as envisaged in the EDPRS and the MTEF, with the annual budget.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

IBP Comment: IBP editors chose answer "b."

b

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive presented the draft state finance law on June 11th 2009, 20 days before the start of the budget year (in accordance with the East African Budget Calendar).</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The draft Finance Law is submitted to Parliament at least three months before the start of the budget year. The budget is then read (by the Minister of Finance) in Parliament on a common date agreed upon between EAC member countries.</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose answer "c."</p>	C

<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">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.b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.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.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p>	C
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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?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: I am not aware of any public hearings being held. I therefore suspect this should be a "d."

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should remain "b" as I indicated in the questionnaire. I chose my answer because hearings are held on the budget of administrative units in which testimony from the executive branch is heard. For example, last 27th March 2010, I went for public hearing on the budget review, and the hearing was open to everyone. Rather, the issue is that many people are not aware that it is their rights to attend public hearings. In addition, the concerned parties (the Executive and the parliament) do not provide enough information to the public.

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

<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"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct, there are public hearings but no testimonies from the public are heard.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A report of the hearings is produced, presented to the plenary session of the Parliament but is only available on request.</p>	d

<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> <p>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.</p> <p>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.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "b" is correct.</p>	b
<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> Articles 90 and 91 of the Rwandan Constitution; article 10 of the organic Budget law.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct.</p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009/10 State Finance Law, Annex II -2: 2009/2010 Projects by Ministry and Programme.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate answer would be "a." The approved budget also includes programme (and sub-programme details) (hence answer "a") as well as detailed line items per programme and sub-programme.</p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." The most detailed level at which the Parliament approves the budget is the "article" one level below the Program/Agency level and one level above the line item level which is the most detailed level.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two to "a." I chose my answer because after reviewing the budget draft law and comments made by the peer reviewer, I believe the answer is "a."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "a."</p>	<p>a</p>
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Executive's Implementation of the Budget	
<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> <ol style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> In-year reports are produced but not publicly available.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." Rfr. Budget Execution Report for the first half of 2009 Internet Link: http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=284</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.</p>	d

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:
See Q82

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." In year reports are produced and cover all expenditures Rfr. Budget Execution Report for the first half of 2009 Internet Link:
http://www.minecofin.gov.rw/en/inno-download_file.php?fileId=284.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.

d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. 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). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q82</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." Annexes of the budget execution report include actual expenditures on broad expenditure categories, programs and administrative units, and functions of Government (sectors and subsectors).</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the 'mini fiscal year' January-June 2009.</p>	<p>d</p>
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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?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:
See Q82

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." See Q84.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.

d

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- In-year reports on actual revenue collections by source of revenue are released at least every month.
 - In-year reports on actual revenue collections are released at least every quarter.
 - In-year reports on actual revenue collections are released at least semi-annually.
 - In-year reports on actual revenue collections by source of revenue are not released.
 - Not applicable/other (please comment).

Citation and/or comment:
See Q82

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The budget execution report is about both actual expenditures and actual revenues.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.

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"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q82</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.</p>	<p>d</p>
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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?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:
See Q82

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.

d

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q82</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct. Reports on actual borrowing are produced with the consolidated annual financial statements (end of year reports).</p> <p><u>IBP comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.</p>	<p>d</p>
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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?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - e. Not applicable/other (please comment).

Citation:

Comment:

See Q82

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The answer is correct, See Q89.

IBP comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.

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> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See Q82</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered an in-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009.</p>	<p>d</p>
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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?
- 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.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - 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.
 - Not applicable/other (please comment).

Citation:

Budget Execution Report for the First Half of 2009, p. 3.

Comment:

The report only provides a brief overview of economic conditions for the First Half without a revised forecast.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: The mid-year report is extremely brief on even mentioning economic developments. In my opinion, I would rather give this a score of "d."

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Alongside the midyear budget execution report, an explanatory note to the revised budget is published and submitted to Parliament explaining the changes in economic outlook and reasons for revising the budget.

Researcher Response: I suggest the answer should remain "c" as I indicated in the questionnaire. I chose my answer because the mid-year report is produced but not really detailed.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered a mid-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009. The executive did not release a mid-year review of the budget in previous years.

d

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?

- 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.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- 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.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "e." This is because the mid-year report from September 2009 is actually an end-year report since this was a "mini budget" that only covered a half-year - that is January-June 2009. This report therefore could not cover updated expenditure estimate, since the budget year had come to an end. And, there was no public release of a mid-year report for any previous budget year.

Peer Reviewer Two Comment: A more appropriate answer would be "b." A revised budget is issued every year containing updated estimates – along with justification for the revised budget. See revised budget. For the mini-budget, there was not one since the period was so short.

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." I chose my answer because the mid- year report does not include the updated expenditures estimates for the budget year.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered a mid-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009. The executive did not release a mid-year review of the budget in previous years.

d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the First Half of 2009.</p> <p><u>Comment:</u> Annex tables 1-5 show the details of Government spending by economic classification and by program and sub-programs by Ministries in the first half of 2009.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered a mid-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009. The executive did not release a mid-year review of the budget in previous years.</p>	<p>d</p>
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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?

- 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.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- 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.
- e. Not applicable/other (please comment).

Citation:

Comment:

The mid-year review does not include updated revenue estimates.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "e." This is because the mid-year report from September 2009 is actually an end-year report since this was a "mini budget" that only covered a half-year, which is January-June 2009. This report therefore could not cover updated revenue estimates, since the budget year had come to an end when the mid-year report was published. And, there was no public release of a mid-year report for any previous budget year.

Peer Reviewer Two Comment: The revised budget does include updated revenue estimates (nevertheless a revised budget was not done for the mini budget given the short period), but it has been done systematically over the past few years.

Government Comment: A more appropriate response to this question would be "a." See Q92, it also applies to revenues.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "d." I chose my answer because the mid-year review does not include updated revenue estimates for the budget year.

IBP Comment: IBP editors chose answer "d." The "Budget Execution Report for the First Half of 2009" cannot be considered a mid-year report; it is an end-year report for the mini-budget for the "mini fiscal year" January-June 2009. The executive did not release a mid-year review of the budget in previous years.

d

<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"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. 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. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. 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). e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law, Art. 51.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer is correct.</p>	<p>a</p>
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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> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General of State Finances for the Year Ended 31 December 2007, pp. 14-15.</p> <p><u>Comment:</u> The report noted several examples of irregularities, see "2.4.1 Tenders awarded without complying with existing public procurement procedures."</p> <p><u>Peer Reviewer One Comment:</u> The AG report was published during the past year, in 2009.</p> <p><u>Peer Reviewer Two Comment:</u> Also reports in the media about several ministries (leading to changes in the ministries' leadership and management) for example MINEDUC and MININFRA.</p> <p><u>Government Comment:</u> The answer "b" is correct.</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> OBL</p> <p><u>Comment:</u> Supplemental budgets are approved by the legislature, known as budget revision.</p> <p><u>Peer Reviewer One Comment:</u> OBL, Art. 45.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct.</p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The 2008 supplemental was 8% bigger compared to the originally approved budget.</p> <p><u>Peer Reviewer One Comment:</u> This varies, but normally the supplementary budget will not be higher than 10% of the original budget. In 2007, it was only 4% higher than the original budget.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "c" is correct.</p>	C

<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"> 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. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Contingency expenditures are reported in the budget execution report submitted to Parliament for consideration.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b." Expenditures made on the contingency funds are usually approved by Parliament during the budget revision which takes place once in a year (in the middle of the fiscal year). At this stage expenditures have either taken place (if the event triggering the spending takes place during the first half of the year) or are going to take place (in the second half of the year).</p> <p><u>IBP comment:</u> Based on a review of comments, IBP editors chose answer "b."</p>	<p>b</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<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"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the Year 2008.</p> <p><u>Comment:</u> The above Year-End Report was released on June 22, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct</p>	<p>a</p>
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the Year 2008.</p> <p><u>Comment:</u> The Year-end report is produced before the audit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "d" is correct.</p>	<p>d</p>

<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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the Year 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b," since the level of detail is rather low. Some key differences are highlighted, but there are few tables that compare actuals with enacted levels.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct.</p> <p><u>Researcher Response:</u> I suggest the answer should remain "a" as I indicated in the questionnaire. I chose my answer because regarding all information highlighted in the year-end report and how data are interpreted (intensive explanations provided) the appropriate response to this question would remain "a."</p> <p><u>IBP Comment:</u> Based on a review of comments and document, IBP editors chose answer "c."</p>	<p>C</p>
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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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Budget Execution Report for the Year 2008.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b" since the focus is on departmental totals. Some projects are mentioned as examples, but lacking most details apart from their names.

Peer Reviewer Two Comment:

Government Comment: The answer "a" is correct.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because much information is given in the document; it does not only focus on departmental totals but it provides some information on program levels even if they are not detailed.

IBP Comment: Based on a review of comments and documents, IBP editors chose answer "c."

C

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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Budget Execution Report for the Year 2008.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b," since the level of detail is rather low. The table on taxes, for example, includes only actuals. An explanation is discussed in the text, but it still lacks important details.

Peer Reviewer Two Comment:

Government Comment: The answer "a" is correct.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because sufficient information is provided, in my opinion.

IBP Comment: Based on a review of the document and comments, IBP editors chose answer "b."

b

<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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the Year 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Much detail on the original forecasts and the actual outcomes is missing. Nowhere, for example, does the report reveal the original assumptions for GDP growth, inflation rates, trade growth, etc.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c." I chose my answer because for this case, previous reports did not provide the information given above. Things are now changing, as the current budget review 2009/2010 provided all information concerned.</p> <p><u>IBP Comment:</u> Based on a review of Peer Reviewer One's comments and the researcher's response, IBP editors chose answer "c." The 2009/2010 Year-End Report was not available before the cut-off point of this research, September 15th, 2009, and therefore the researcher's response is not relevant.</p>	<p>C</p>
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107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Budget Execution Report for the Year 2008.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" as the report lacks most details on non-financial data and actual outcome. There is some explanation about higher expenses due to the earthquake and food shortage, but not much more.

Peer Reviewer Two Comment: I would rather put grade "b" since the information presented is far from comprehensive, and analysis remains weak.

Government Comment: The answer "a" is correct.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." For an explanation of my choice, see Q 106.

IBP Comment: Based on a review of Peer Reviewer One's comments and the researcher's response, IBP editors chose answer "d." The year-end report does not explain the difference between the original estimates of non-financial data and the actual outcome. The 2009/2010 Year-End Report was not available before the cut-off point of this research, September 15th, 2009, and therefore the researcher's response is not relevant.

d

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Budget Execution Report for the Year 2008 progress report.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" since the report lacks tremendously in details on performance indicators. There is no discussion about the performance indicators that are stipulated in the EDPRS and that should have been used when costing the budget. For example, no information about whether school enrolment increased or decreased in relation to original plans.

Peer Reviewer Two Comment: I would rather put grade "b" since the information presented is far from comprehensive, and analysis remains weak.

Government Comment: The answer "a" is correct, but in addition to the budget execution report, a more detailed report focusing on performance indicators and actual outcome is produced, i.e. the EDPRS annual progress report.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "b." See explanation in Q. 106.

IBP Comment: Based on a review of comments and document, IBP editors chose answer "d." The year-end report does not explain the difference between the original performance indicators and the actual outcome. The 2009/2010 Year-End Report was not available before the cut-off point of this research, September 15th, 2009, and therefore the researcher's response is not relevant.

d

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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Budget Execution Report for the Year 2008.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" since most details are missing. There is a table on priority expenditure, but it lacks in detail about what kind of expenses it contains and how those expenses have benefited the most impoverished populations.

Peer Reviewer Two Comment: I would rather put grade "c" as very sketchy information is presented on this issue

Government Comment: A more appropriate response to this question would be "a." The budget execution report alone does not provide sufficient information on how budgeted funds benefited directly to the most impoverished population. The EDPRS annual implementation report provides such information.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." See explanation in Q 106.

IBP Comment: Based on a review of Peer Reviewers' comments and of the researcher's response, IBP editors chose answer "d." The year-end report does not explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome. The 2009/2010 Year-End Report was not available before the cut-off point of this research, September 15th, 2009, and therefore the researcher's response is not relevant.

d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none">a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting key issues, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information is not presented on extra-budgetary funds, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Execution Report for the Year 2008.</p> <p><u>Comment:</u> There is no information on extra-budgetary funds.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." There are no extra budgetary funds.</p> <p><u>IBP Comment:</u> For consistency purposes, IBP editors chose answer "d." A number of extra-budgetary funds exist (see OBI 2008) and no information is presented on them.</p>	<p>d</p>
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The Independence and Performance of the Supreme Audit Institution	
<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"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General of State Finances for the budget year ended on 31 December 2007.</p> <p><u>Comment:</u> The Audit Report was released on March 23, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "c" is correct.</p>	<p>C</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> <ul style="list-style-type: none">a. All expenditures have been audited and the reports released to the public.b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.c. Expenditure representing less than two-thirds of expenditure have been audited.d. 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.e. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General of State Finances for the budget year ended on 31 December 2007, p. 3.</p> <p><u>Comment:</u> "The total expenditure incurred by institutions covered by the audits represents 60% of the reported Government Expenditure for the year ended 31 December 2007 (Excluding [Government Business Enterprises])."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "c" is correct.</p>	C
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<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"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. 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. c. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General of State Finances for the budget year ended on 31 December 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The report does not contain a summary.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a." All the Auditor General's reports produced so far include an executive summary that is even published before the full report is published.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b." The audit report does not include an executive summary.</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"> 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. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The head of the SAI may only be removed by the Parliament (Chamber of Deputies and Senate).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct. The head of the SAI reports directly to the Parliament and the executive does not interfere.</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"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Report of the Auditor General of State Finances for the budget year ended on 31 December 2007 p. 3.</p> <p><u>Comment:</u> The Report covers a few extra budgetary funds, such as the Social Security Fund of Rwanda (2004, 2005 & 2006).</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "e." There are no extra budgetary funds, the Social Security Fund is a Public Corporation and all Public Corporations (at least those 100% Government Owned) are audited by the SAI and reported on.</p> <p><u>IBP Comment:</u> Based on a review of documents, IBP editors chose answer "a." There are extra-budgetary funds and they are audited.</p>	<p>a</p>
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<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> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Articles 183, 184 of the Rwandan Constitution.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "a" is correct.</p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. 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. Not applicable/other (please comment). <p><u>Citation:</u> Annex II-7: State expenditure per Budget Agency and Programme of the finance law.</p> <p><u>Comment:</u> The Budget of the SAI is determined by the executive and transferred to the Parliament chamber of deputies/inspection, control, audit and organs of the transparency division.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "b" is correct.</p>	b

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)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is not much information on it.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" as staffing is a serious problem for the OAG. There are very few trained auditors in Rwanda, the staff turnover is high, and the staffing levels pose significant constraints.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c." I chose my answer because, concerning this issue, I agree with Peer Reviewer One that there are not enough trained staff in auditing, but the few auditors we have in Rwanda have access to audit even in the security sectors, because they are also a part of the governmental organs, according to the office of the auditor general.

IBP Comment: Based on a review of Peer Reviewer One's comments and the researcher's response, IBP editors chose answer "b."

b

<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"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>IBP Comment:</u> Per OBI methodology, IBP editors chose the answer "d."</p>	d
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 184 of the Rwandan Constitution.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> And organic budget law.</p> <p><u>Government Comment:</u> The answer "a" is correct.</p>	a

<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"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> The Prosecutor General takes charge.</p> <p><u>Comment:</u> The Prosecutor General takes charge. Also, I have been told by persons working in the office of the auditor general that many cases of leader imprisonment that we are seeing nowadays are due to the mismanagement of public funds from their institutions (this is the work of the Office of the Auditor General).</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> For consistency purposes, IBP editors chose answer "d." The executive does not report on steps it has taken to address audit findings.</p>	<p>d</p>
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<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> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> For consistency purposes, IBP editors chose answer "d."</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> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The answer "b" is correct.</p>	b