TRANSPARENCY INTERNATIONAL Rwanda

International Budget Partnership

The Open Budget Survey (OBS) 2025

Kigali Marriot Hotel; 14 August 2026

Presenter: Dr. Bruce Gashema, Senior Researcher at TI-Rwanda

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82 Countries
Open Budget Survey 2025

OUTLINE

1. Background
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3. Results
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BACKGROUND

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Brief Introduction to the Open Budget Survey (OBS)

- World's only comparable and independent measure of budget transparency, participation, and oversight.
- This 10th edition covers 82 countries (the first edition was done in 2006)
- Powerful tool that can be used to inform budget analysis and advocacy
- Documents and benchmarks the state of open budgeting worldwide by looking at three pillars

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Brief Introduction to the Open Budget Survey (OBS)

The OBS Measures Three Essential Pillars That Make Up The Public Budget Accountability Ecosystem:

- ☑ **Transparency** of how public resources are used
- ☑ Opportunities for **participation** in the budget cycle and public policies
- ☑ **Oversight** by independent oversight entities and the legislature

METHODOLOGY

METHODOLOGY

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.

Pre-Budget Statement (PBS)
Executive's Budget Proposal (EBP)
Enacted Budget (EB)
Citizens Budget (CB)

In-Year Reports (IYR)
Mid-Year Review (MYR)
Year-End Report (YER)
Audit Report (AR)

- The survey is based on a questionnaire completed in each country by an independent budget expert
- To further strengthen the research, in Rwanda the draft questionnaire is reviewed by a representative of the Ministry of Finance and Economic Planning

Overview of the OBS research process for Rwanda

Main documents used for Rwanda

- **Pre-Budget Statement:** The Planning and Budget Outlook Paper (PBOP) FY 2024/25 - FY 2026/27 and we also considered as a supplemental document the 2024-25 Second Budget Call Circular.
- **Executive's Budget Proposal:** 2024-2027 Executive Budget Proposal and its annexes (Budget Framework Paper 2024/2025-2026/2027)
- **Enacted Budget:** 2024-2025 Original Budget Law
- **Primary Citizens Budget:** 2024-2025 Budget Citizen Guide (Enacted Budget)

In-Year Reports:

FY 2023-24 and FY 2024-25

- FY 2023-24 Q2: Budget Execution Report July-December 2023/24
- FY 2023-24 Q3: Budget Execution Report July-March 2023/24
- FY 2023-24 Q4: Budget Execution Report July-June 2023/24
- FY 2024-25 Q1: Budget Execution Report July-September 2024/25

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Main documents used for Rwanda (Cont'd)

Mid-Year Review:

2023-2024 Revised Finance Law

Year-End Report:

2022-23

Audit Report:

FY 2022-23 - Annual Audit Report for the Year Ended 30 June 2023

The additional Citizens Budgets that were considered but for which the timeliness and content questions were not based off (they were based off the enacted budget citizens version).

- 2023-2024 Revised Citizen Guide to the Budget (Mid-Year Review)
- 2024-25 Second Budget Call Circular (Pre-budget statement)
- 2024-25 First Budget Call Circular (additional)
- 2022-2023 Citizens version of the Audit Report

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Global Results Quick Data

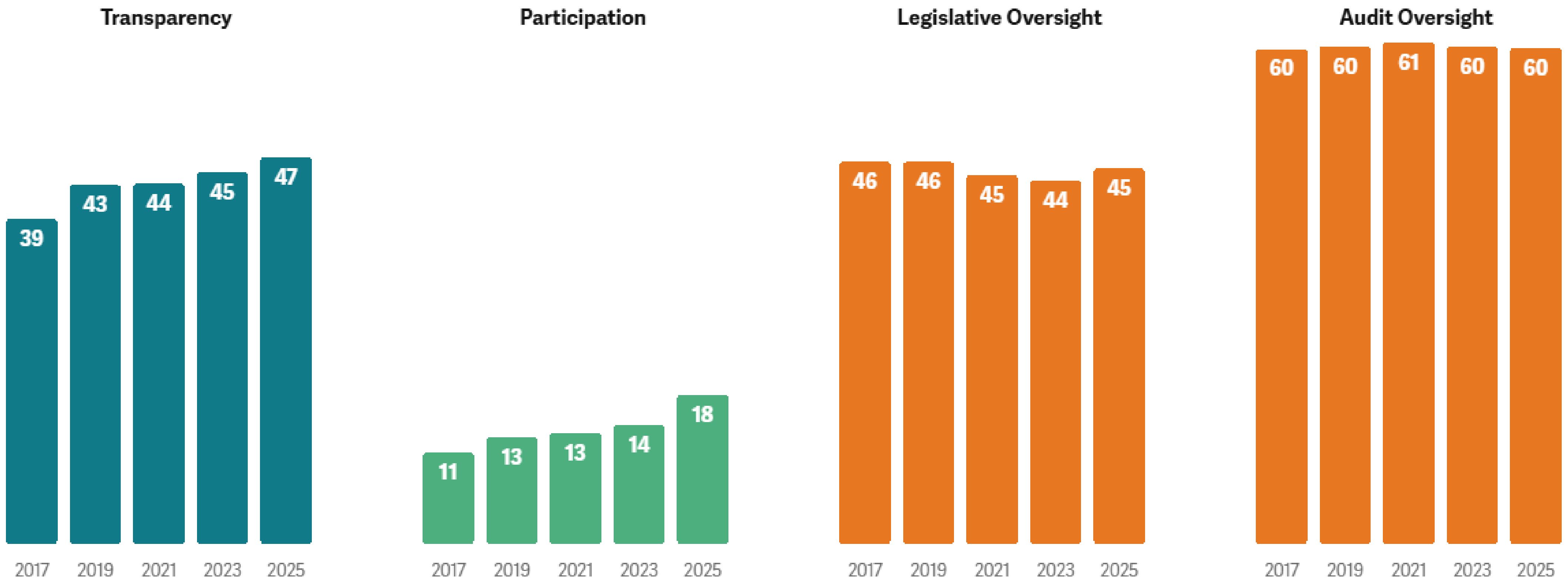
Global Average Scores 2025

Out of 100

TRANSPARENCY	PUBLIC PARTICIPATION	LEGISLATIVE OVERSIGHT	AUDIT OVERSIGHT
47	18	45	60

Trend of Global Average Scores 2017-2025

Out of 100



Sub-Saharan Africa Results

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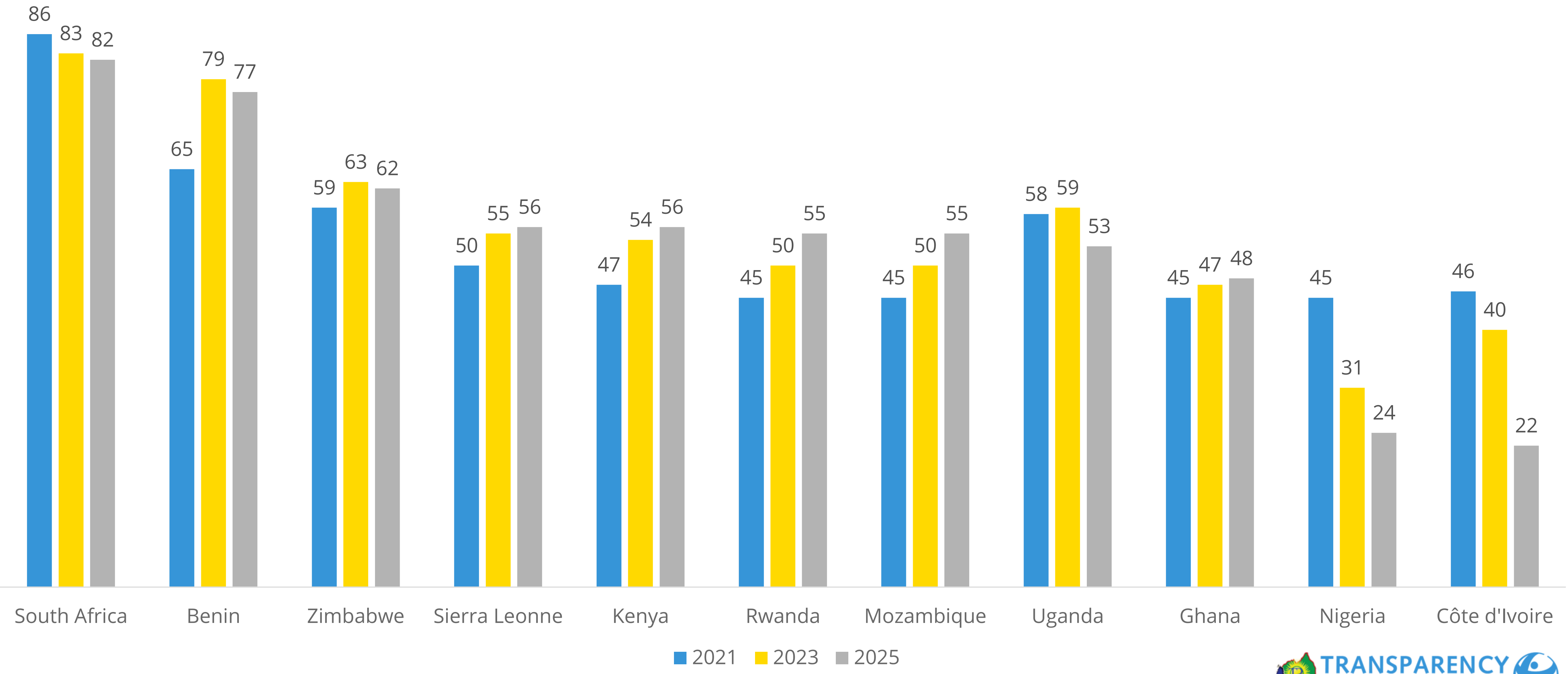
Sub Saharan African Open Budget Index Performance



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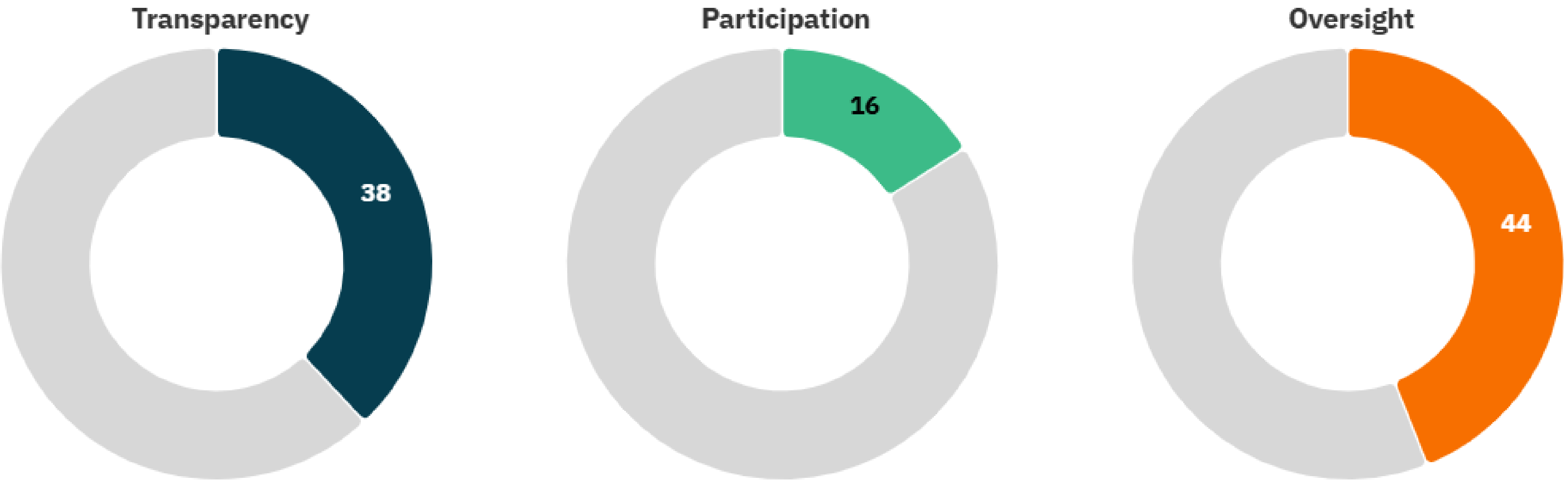
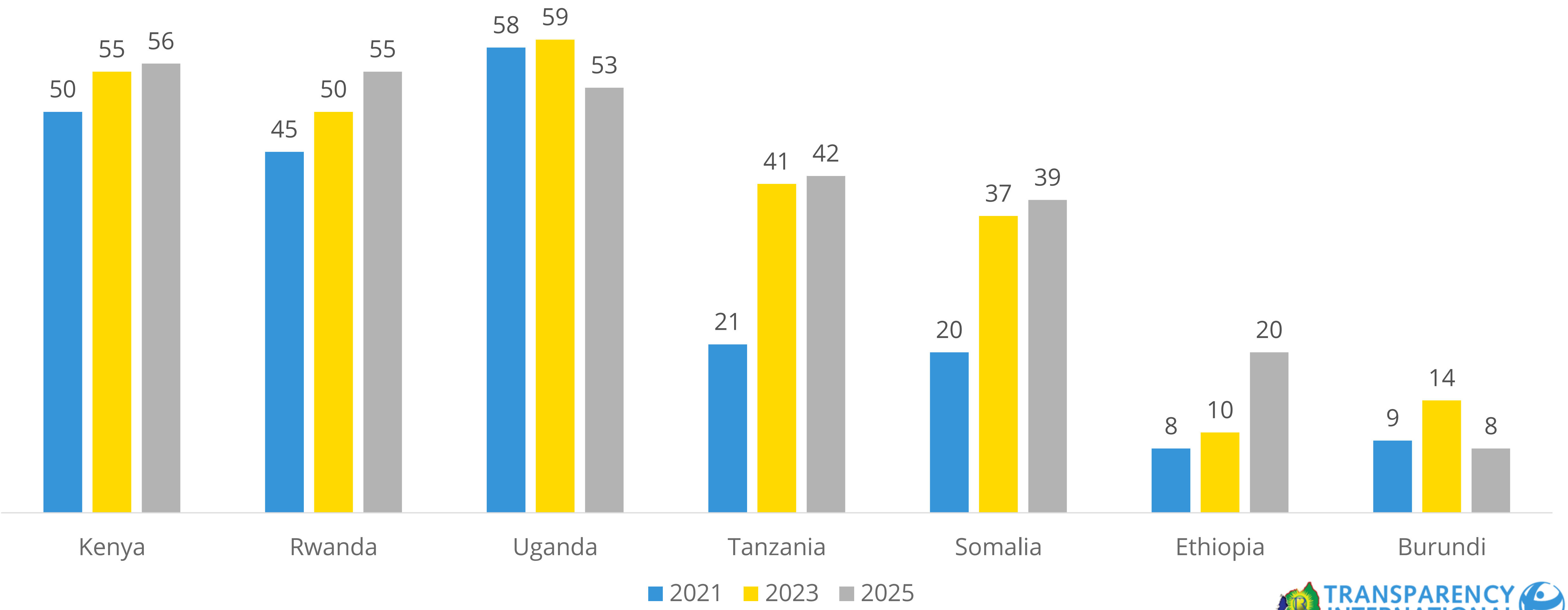
The OBS 2025 Regional Analysis for Sub-Saharan Africa

In OBS 2025, Transparency and Oversight scores were moderate, while Participation inched forward but remained the weakest

Open Budget Survey (OBS) average scores for the Sub-Saharan Africa region in 2025.



East African Open Budget Index Performance



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RESULTS – Rwanda
The Open Budget Survey (OBS) 2025

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Overview: Rwanda's Results 2023 vs 2025

2023

Transparency:
50 /100
(Open Budget Index score)

Public Participation:
16 /100

Budget Oversight:
56 /100

2025

Transparency:
55 /100

Public Participation:
26 /100

Oversight:
61 /100

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THE OPEN BUDGET SURVEY (OBS) 2025

#OBS2025

RWANDA

Rank

28/82

International Budget Partnership

Score

55/100

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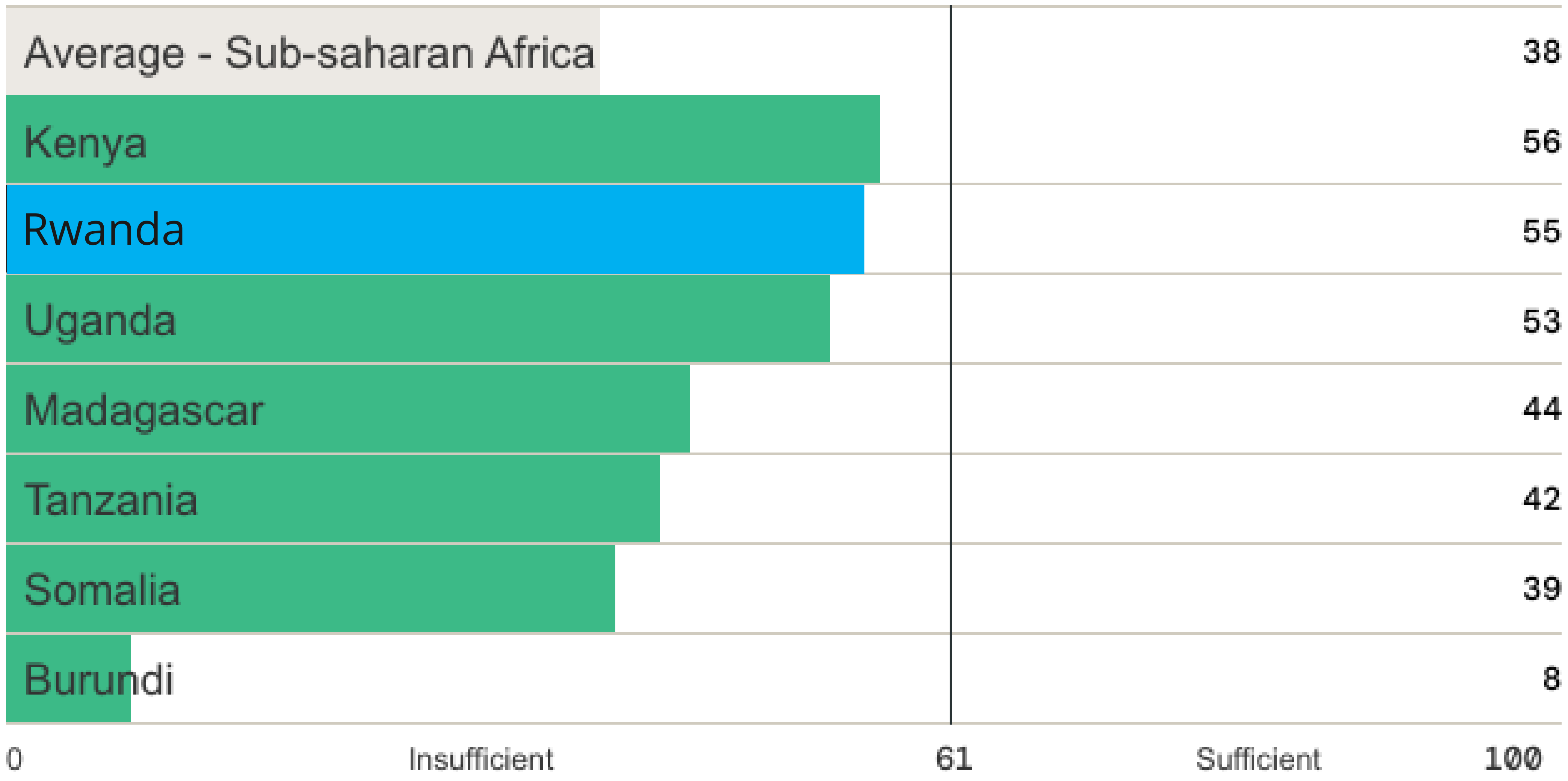
TRANSPARENCY

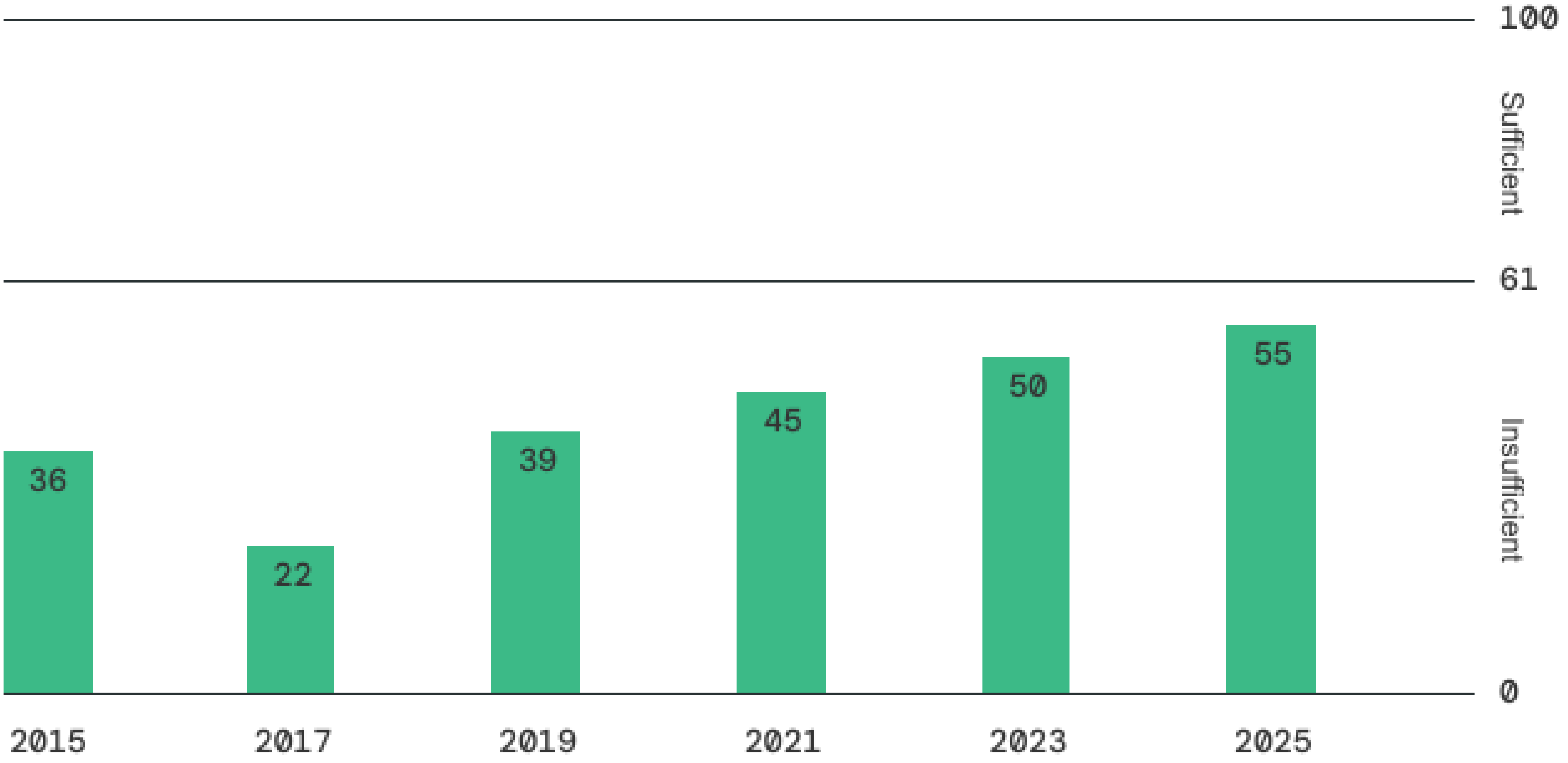
TRANSPARENCY

- This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the online availability, timeliness, and comprehensiveness of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100.
- A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy
- **Rwanda has a transparency score of 55 (out of 100).**

TRANSPARENCY IN RWANDA COMPARED TO OTHERS



How has the transparency score for Rwanda changed over time?



Public availability of budget documents in Rwanda

KEY

🟢 Available to the Public

🟡 Published Late, or Not Published Online, or Produced for Internal Use Only

🚫 None

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

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

KEY

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

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2024-25	89
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2024-25	57
Enacted Budget	The budget that has been approved by the legislature.	2024-25	89
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024-25	75

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

KEY

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

In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24 and 2024-25	78
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2023-24	59
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2022-23	Published Late
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022-23	48

What changed in OBS 2025?

- Rwanda has increased the availability of budget information by:

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

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PUBLIC PARTICIPATION

Public participation

- The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process.
- It examines participation practices used by the central government’s executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions.
- Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies.
- Each country is scored on a scale from 0 to 100,reflecting the strength of its formal public participation practices across institutions and throughout the budget process.
- **Rwanda has a public participation score of 26 (out of 100).**

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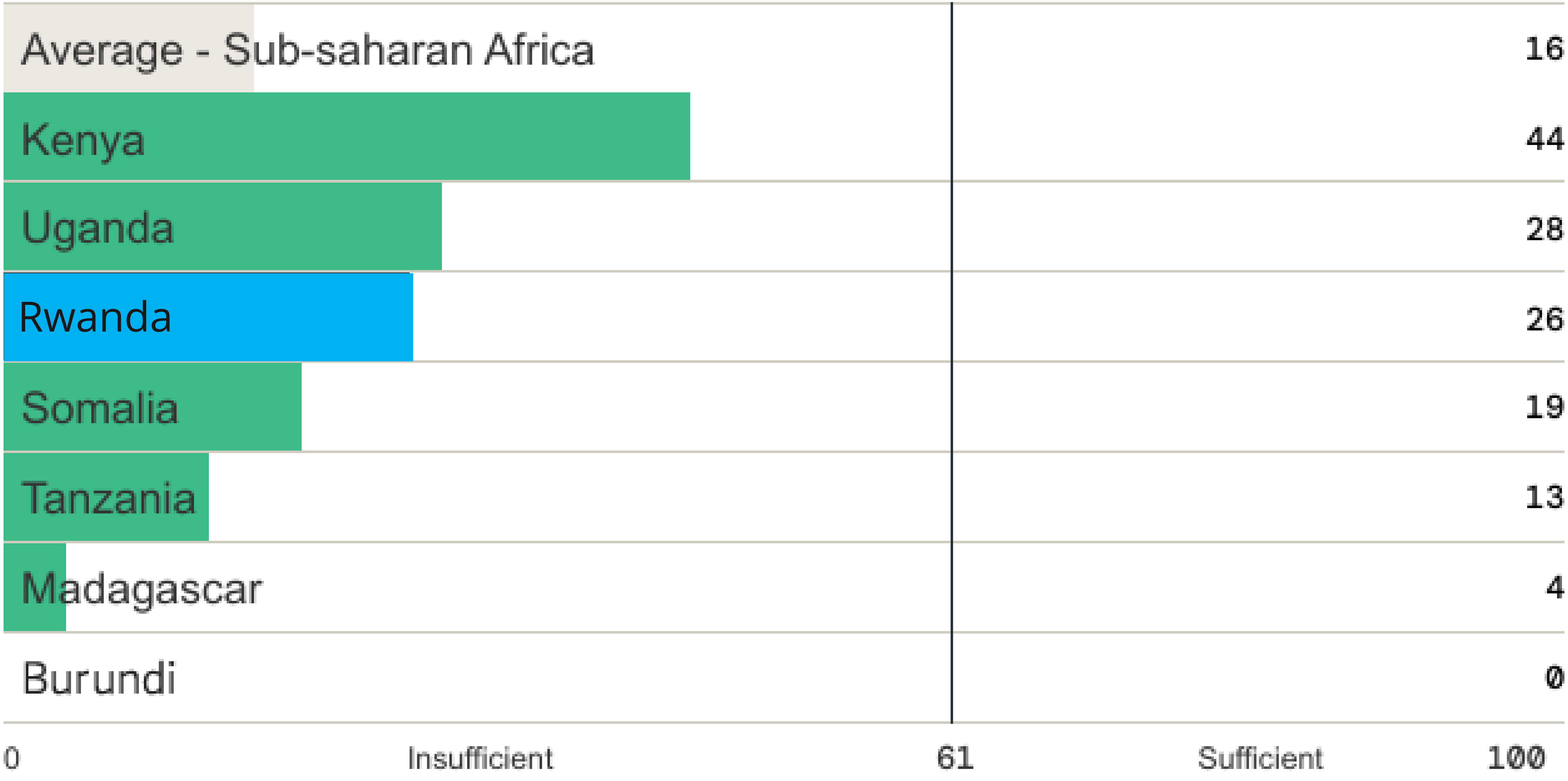
Public participation in Rwanda compared to others



Extent of opportunities for public participation in the budget process

47 /100 | 0 /100 | 42 /100 | 0 /100

Formulation (executive)

Approval (legislature)

Implementation (executive)

Audit (supreme audit institution)

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

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Public participation (2017–2025)

Rwanda scores **26 out of 100** on public participation in 2025 — up from 16 in 2023, 15 in 2021, 15 in 2019 and 13 in 2017. It is the biggest single-round jump Rwanda has recorded on this pillar, and it is concentrated almost entirely in mechanisms run by the Ministry of Finance and Economic Planning (MINECOFIN) and the districts. Two institutions that could open participation channels — Parliament and the Office of the Auditor General (OAG) — have not done so in any round covered by this data.

Actor	Cluster (18 indicators)	Score	Status in 2025
Executive — formulation	q125, 126, 127, 131, 132, 134	47	Limited. Open, decentralised consultation exists; feedback and timetabling lag behind it.
Executive — implementation	q128, 129, 130, 133	42	Limited. Structured mechanisms exist for social protection; feedback to the public on how input was used is missing.
Line ministries	q135	33	Selective. Sector working groups exist but are by invitation, not open participation.
Legislature	q136, 137, 138, 139	0	No opportunities. No public-facing participation mechanism at any budget stage.
Supreme Audit Institution	q140, 141, 142	0	No opportunities. No mechanism for the public to shape or contribute to the audit programme.

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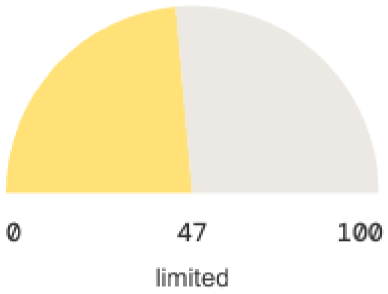
BUDGET OVERSIGHT

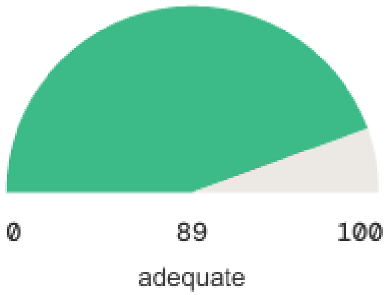
Budget Oversight

- The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100.
- In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy
- The legislature and supreme audit institution in Rwanda, together, provide adequate oversight during the budget process, with a composite oversight score of 61 (out of 100). Taken individually, the extent of each institution's oversight is shown below

Legislative oversight



Audit oversight



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

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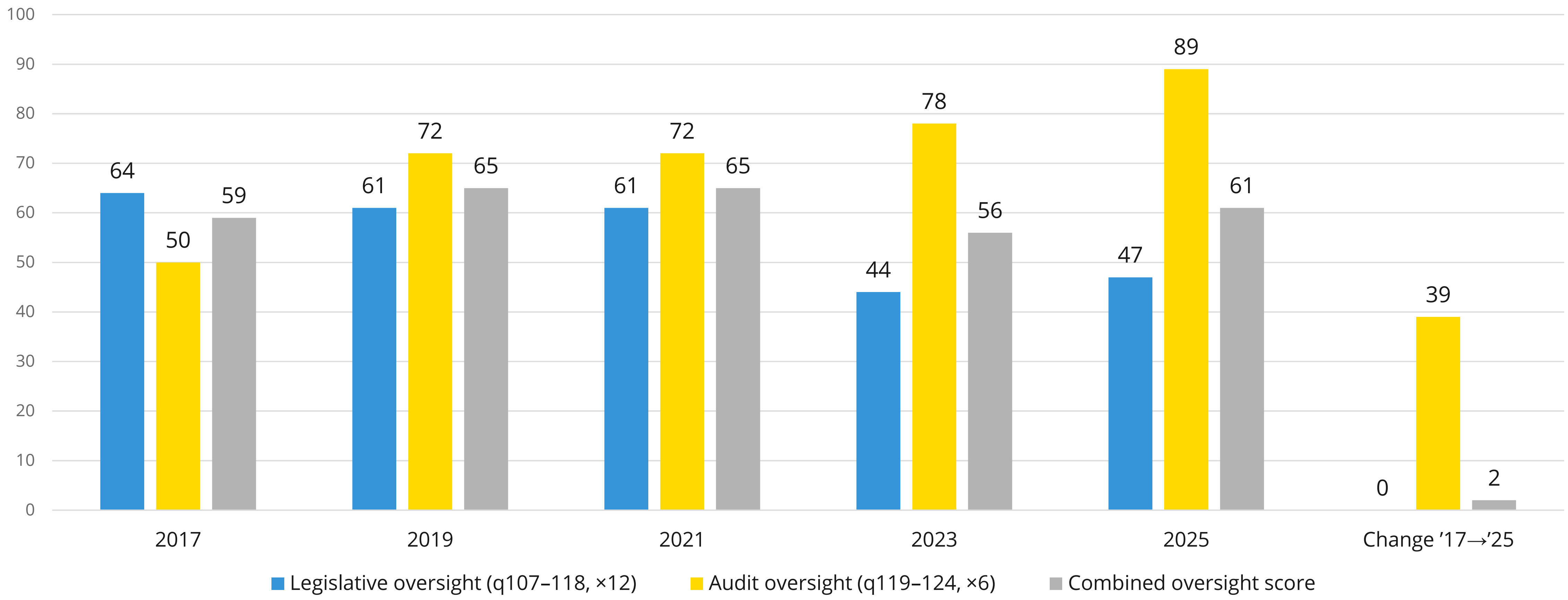
Budget oversight, 2017–2025

Rwanda's combined oversight score is **61 out of 100** in 2025 — almost exactly where it was in 2017 (59). That stability is misleading: underneath it, legislative oversight has fallen 17 points since 2017 (64 → 47) while audit oversight has risen 39 points (50 → 89). The combined score is a weighted average — legislative indicators count for two-thirds of it (12 of 18 indicators) and audit for one-third (6 of 18) — so the legislative decline weighs more heavily and very nearly cancels out the audit gain



The emerging practice of establishing independent fiscal institutions

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

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

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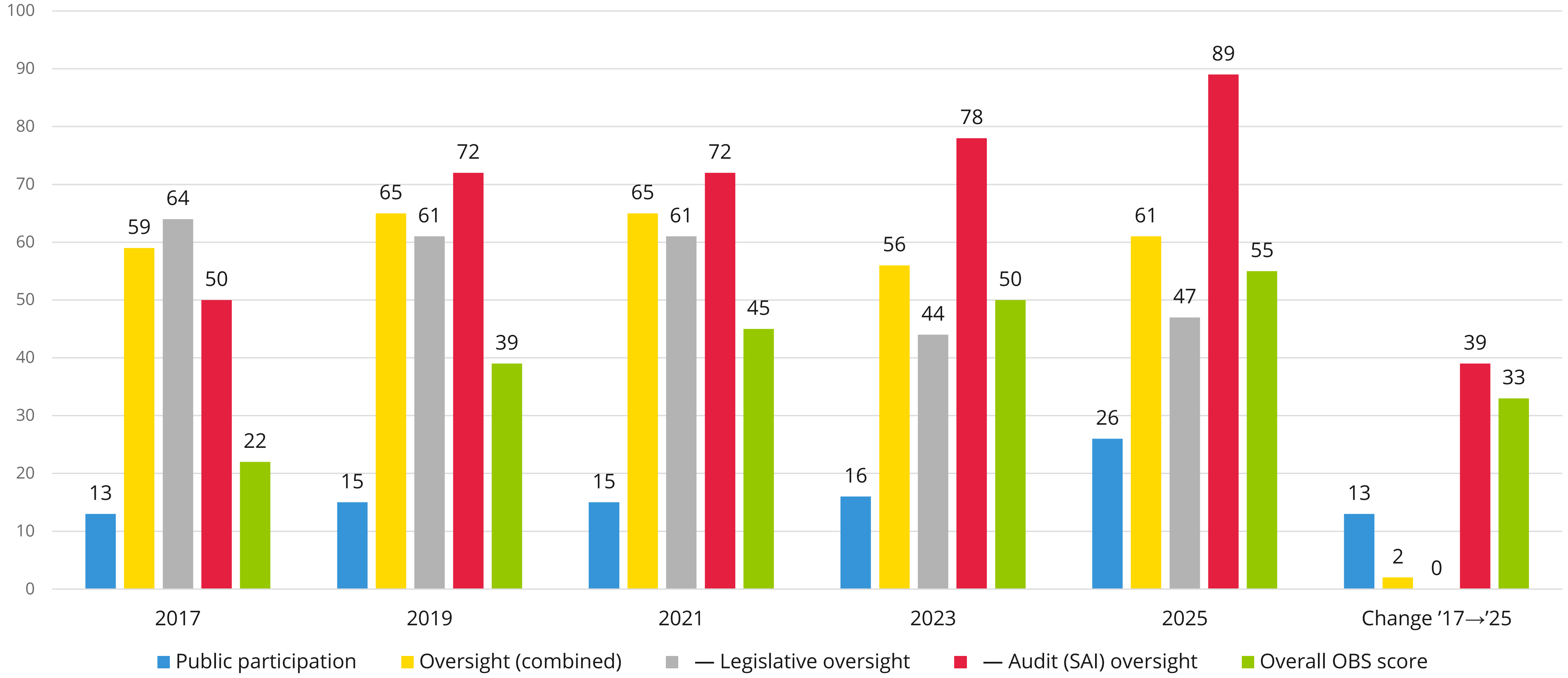
Summary

Rwanda's overall Open Budget Index (OBI) score increased from 50 in OBS 2023 to 55 in OBS 2025, reflecting continued progress in budget transparency. There were meaningful gains in the Executive Budget Proposal and Pre-Budget Statement. However, within this overall improvement there were also some regressions in key documents — particularly the Enacted Budget, Mid-Year Review, and gaps that persist in audit transparency and public participation.

Pillar / Document	OBS 2023	OBS 2025	Change	Status
Overall OBI Score	50	55	+5	↑ Improved
Pre-budget statement	39	89	+50	↑Significant improve
Enacted Budget (EB)	95	89	-6	↓ Declined
Mid-Year Review (MYR)	74	59	-15	↓ Significant drop
Audit Report (AR)	43	48	+2	↑ Improved but low
Public Participation	16	26	+10	↑ Improved but low
Overall Oversight (Parliament + OAG)	56	61	+5	Gaps persist
Oversight Parliament	44	47	+3	↑ Improved but low
Oversight OAG	78	89	+11	↑ Improved

The headline numbers

- **Two scores, two very different stories.** Participation nearly doubled in this round after five years of almost no movement. Oversight barely moved at all over the same eight years — but that flat line hides a sharp split between a legislature that has lost ground and an audit institution that has gained a great deal.



Four Important Highlights

1. **Participation nearly doubled since the last round — but is still in OBS's lowest category.** Rwanda's participation score rose from 16 in 2023 to 26 in 2025, driven almost entirely by the executive's formulation and implementation-stage mechanisms.
2. **Audit oversight has been the country's single strongest gain of the last decade.** The SAI/audit dimension climbed from 50 in 2017 to 89 in 2025 — a 39-point gain — on the strength of the Auditor General's independence, budget autonomy and consistent attendance at legislative hearings.
3. **Legislative oversight has fallen for two rounds running.** It dropped from 61 in 2021 to 44 in 2023 and has only partly recovered, to 47, in 2025 — still 17 points below where it stood in 2017. The drop is concentrated in committee reporting and in the timing of budget submission and approval, not in a single dramatic event.
4. **Because the two oversight sub-scores moved in opposite directions, the combined oversight score looks almost flat — 59 to 61 in eight years — when the real story underneath it is a lot more dynamic.**

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Priority actions

Twelve actions, drawn directly from the 2025 review and, where the data goes back far enough, from the 2017–2025 trend. Ordered roughly by how quickly each could move a score. None of these require new institutions — every one builds on a mechanism, law or report Rwanda already has.

Action	Lead institution	Pillar	Indicator(s)	Points available	Difficulty
Publish the participation calendar before consultations begin, not after — Rwanda held full marks here in 2019	MINECOFIN	Participation	q134	+5.6	Easy
Adopt a standing notice-and-response-report guideline for formulation consultations	MINECOFIN / City of Kigali	Participation	q131, 132	up to +9.3	Easy
Publish committee findings-and-recommendations reports before the relevant vote/hearing deadline	Parliament	Oversight	q112, 113, 118	up to +11.1	Medium
Open a public written-submission window ahead of PAC Audit Report hearings	Parliament (PAC)	Both	q139 (+ q136–138 template)	up to +5.6	Medium
Publish the OAG's external peer-review report once the procurement process concludes	Office of the Auditor General	Oversight	q123	+3.7	Easy
Clarify in law/regulation and restore the pre-2023 practice of legislative approval before in-year spending cuts	MINECOFIN / Parliament	Oversight	q117	+5.6	Medium
Tie district/Sector Working Group implementation sessions to the Mid-Year Review and its citizens' guide	MINECOFIN / line ministries	Participation	q128, 130, 133	up to +13.0	Medium

Priority actions Cont'd

Action	Lead institution	Pillar	Indicator(s)	Points available	Difficulty
Establish committee review of in-year budget implementation — Rwanda had partial credit here in 2019–2021	Parliament	Oversight	q114	up to +5.6	**Medium**
Open one Joint Sector Review per year to public written submissions	Line ministries	Participation	q135	up to +3.7	**Medium**
Publish an executive-side annual response to Auditor General findings	MINECOFIN / line ministries	Accountability loop	q101 (not in the scored 18)	closes the loop with q102/118/124	**Easy**
Establish a basic mechanism for public suggestions into the SAI's audit programme	Office of the Auditor General	Participation	q140–142	up to +16.7	**Harder**
Extend public-input windows to legislative hearings on the Budget Framework Paper and EBP	Parliament	Participation	q136–138	up to +16.7	**Harder**

RECOMMENDATIONS

Transparency

Rwanda should prioritize the following actions to improve budget transparency:

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

Public Participation

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

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

Rwanda's Parliament should prioritize the following actions:

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

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

- Establish formal mechanisms for citizens and civil society organizations to contribute to the development of audit programs and relevant audit investigations, including through citizen participatory audits, social audits, performance audits, and public expenditure tracking initiatives.
- Publish information on citizen and civil society participation in audit activities, including the scope of engagement, findings generated through participation, and how public inputs informed audit processes and recommendations.

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Budget Oversight

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

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

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

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

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www.tirwanda.org
info@tirwanda.org

@TI_Rwanda
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