TRANSPARENCY INTERNATIONAL Rwanda

International Budget Partnership

POLICY BRIEF

ON OPEN BUDGET SURVEY (OBS) 2025

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CONTENTS

EXECUTIVE SUMMARY

Rwanda has made significant progress in strengthening public financial management over the past two decades through sustained reforms to improve fiscal discipline, budget transparency, accountability and the effective use of public resources. These reforms are supported by an established legal and institutional framework and are closely aligned with Rwanda's long-term development agenda, which recognizes transparency, citizen participation and sound fiscal governance as foundations for sustainable and inclusive development.

This progress is reflected in improvements across all three dimensions of the 2025 Open Budget Survey. Compared with 2023, Rwanda's budget transparency score increased from 50 to 55, public participation from 16 to 26, and budget oversight from 56 to 61. These gains demonstrate continued progress. However, transparency remains below the threshold considered sufficient to support informed public debate, while public participation continues to be the weakest component of the budget accountability system.

Rwanda's principal challenge is therefore no longer establishing the basic foundations of an open and accountable budget system. It is ensuring that existing commitments are consistently translated into timely publication, comprehensive and useful fiscal reporting, meaningful participation throughout the budget cycle, and transparent follow-up on audit findings and recommendations.

The OBS 2025 findings show that progress remains uneven. Rwanda produces the eight key budget documents assessed by the survey and recorded a particularly strong improvement in the Pre-Budget Statement. However, the usefulness of budget information is still constrained by delays in publishing some documents, limited disclosure of fiscal risks, tax expenditures, public assets and other important fiscal information, and insufficient explanation of changes made during budget implementation. Opportunities for citizen participation have expanded during budget formulation but remain limited during parliamentary approval, implementation and external audit. Public information on how citizen inputs influence decisions and how institutions respond to audit recommendations also remains insufficient.

These gaps appear to arise mainly from implementation, coordination and administrative practices rather than from the absence of a legal or institutional framework. Rwanda's next phase of reform should therefore focus on making the existing system work more consistently and responsively across the full budget cycle.

The brief identifies four priorities. First, MINECOFIN should improve the timeliness, comprehensiveness and accessibility of budget publications, particularly the Enacted Budget, Mid-Year Review and Year-End Report. Second, government institutions should establish clear standards for public participation and feedback across budget formulation, approval, implementation and audit. Third, Parliament should expand public access to budget and audit scrutiny through structured hearings, published committee information and stronger follow-up on audit recommendations. Fourth, the Office of the Auditor General and the Executive should improve transparency by publishing institutional responses, corrective actions and progress in implementing audit recommendations.

These actions should, where possible, be integrated into implementation and monitoring of Rwanda's existing Public Financial Management Sector Strategic Plan, supported by clear institutional responsibilities, measurable indicators and periodic multi-stakeholder review.

Improving Rwanda's performance in future Open Budget Surveys should not be treated as an end in itself. The broader objective is to ensure that fiscal information is timely and useful, citizens have meaningful opportunities to influence and monitor public spending, and public institutions demonstrate how they respond to public and audit scrutiny. These reforms would strengthen accountability, improve public confidence and support better use of public resources and more responsive service delivery.

1. BACKGROUND AND POLICY CONTEXT

Over the past two decades, Rwanda has implemented sustained public financial management reforms aimed at strengthening fiscal discipline, improving the management of public resources and increasing accountability. These reforms have included the modernization of financial management systems, programme-based budgeting, the UMUCYO e-procurement system, stronger financial reporting, and expanded parliamentary and external audit oversight (Ministry of Finance and Economic Planning [MINECOFIN], 2024).

This reform agenda is supported by an established legal and institutional framework. The **Constitution of the Republic of Rwanda** establishes good governance, accountability, transparency and citizen participation as guiding principles of public administration. It provides the broader constitutional basis for requiring public institutions to manage public resources responsibly and in the public interest.

The Organic Law governing State Finances and Property provides the principal legal foundation for Rwanda's public financial management system. It sets out the rules and responsibilities governing budget preparation, approval, execution, accounting, reporting and oversight. It also emphasizes fiscal discipline, transparency, accountability and value for money in the management of public resources.

These legal principles are translated into government priorities through **the Public Financial Management Sector Strategic Plan 2024–2029**. The strategy focuses on improving fiscal reporting, strengthening accountability institutions, expanding citizen engagement and increasing implementation of audit recommendations. One of its performance targets is to raise implementation of audit recommendations from approximately 59 percent to 70 percent by the end of the strategy period (MINECOFIN, 2024).

Budget transparency is further put into practice through the preparation and publication of documents across the budget cycle. These include the **Planning and Budget Outlook Paper**, **Budget Framework Paper, the approved budget, Citizens Budgets, in-year budget execution reports, the revised finance laws, and Consolidated Financial Statements**. Together, these documents are intended to explain the government's fiscal priorities, approved allocations, changes during implementation and actual financial results.

The Citizens Budget has a distinct role in presenting technical budget information in a more accessible form for the wider public.

Responsibility for accountability is shared across several institutions. MINECOFIN leads budget preparation, execution and fiscal reporting. Parliament approves the budget and scrutinizes public spending, including through the work of its committees and the Public Accounts Committee. The Office of the Auditor General independently audits the use of public funds and reports its findings to Parliament. Local government institutions and established citizen-engagement mechanisms provide additional channels through which communities can contribute to planning and monitor the delivery of public services (MINECOFIN, 2024; Office of the Auditor General [OAG], 2026).

Fiscal transparency and accountability are also embedded in Rwanda's wider development agenda. **Vision 2050** identifies accountable governance, effective public institutions and sound management of public resources as essential to Rwanda's long-term development. **The Second National Strategy for Transformation 2024–2029** similarly prioritizes stronger public financial management, domestic resource mobilization, efficient public expenditure, institutional accountability and citizen-centred governance.

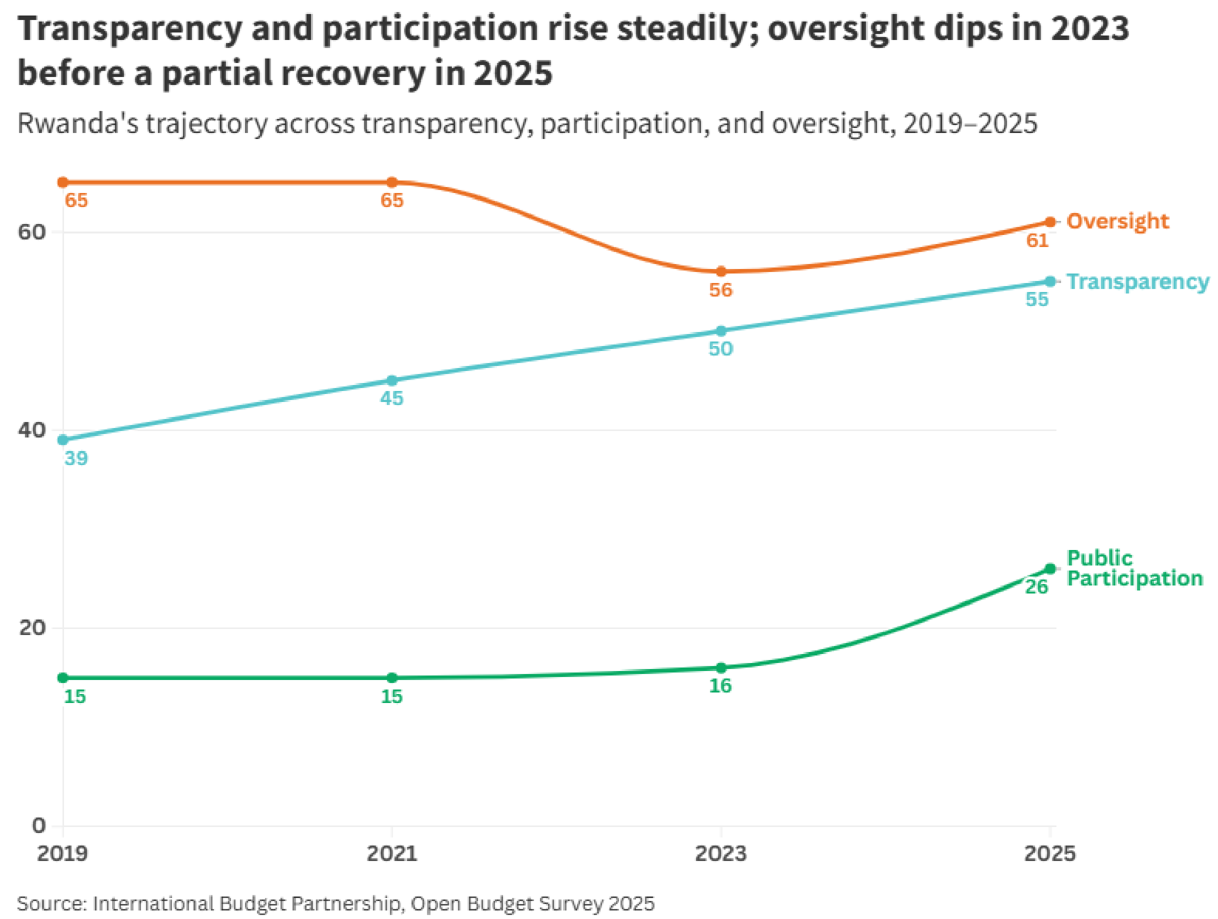
These national priorities are consistent with **Sustainable Development Goal 16**, particularly the commitments to build effective, accountable and transparent institutions, promote inclusive and participatory decision-making, and improve public access to information. Stronger fiscal transparency can also support wider development goals by helping ensure that public resources are directed towards poverty reduction, gender equality, reduced inequalities and improved local services.

Against this background, the Open Budget Survey 2025 provides an independent assessment of how Rwanda's legal, policy and institutional commitments are reflected in practice. It examines whether key budget information is publicly available and useful, whether citizens have meaningful opportunities to participate, and whether Parliament and the Office of the Auditor General provide adequate oversight. The findings therefore help identify where Rwanda's reform framework is producing results and where implementation can be strengthened.

2. Rwanda's Open Budget Survey 2025 Results

The Open Budget Survey assesses three core dimensions of fiscal accountability: public access and comprehensiveness of budget information, opportunities for public participation, and oversight by legislatures and supreme audit institutions. Rwanda recorded gains in transparency and public participation in 2025, continuing an upward trajectory in both areas. Oversight also improved in 2025 after a dip in 2023, though it has not yet returned to the levels recorded in 2019 and 2021.

2.1 Overall Results



The results show continued progress in strengthening fiscal openness. Budget transparency increased by five points, reflecting improvements in the availability and content of key budget information. Public participation recorded the largest increase, rising by ten points, while budget oversight reached 61, the threshold considered adequate under the OBS methodology.

Nevertheless, the results also show that progress remains uneven. Rwanda's transparency score remains below the threshold of 61 considered sufficient to support informed public debate, while public participation remains the weakest component of the budget accountability system. The aggregate oversight score reached the adequate threshold, but legislative scrutiny and public engagement in oversight processes remain less developed than the work of the Office of the Auditor General.

2.2 Budget Transparency by Document

The OBS assesses eight key budget documents that together provide citizens, Parliament and oversight institutions with the information needed to scrutinize public finances. Rwanda produces all eight documents, demonstrating that the basic architecture for fiscal transparency is in place. However, not all documents were published within the OBS timeliness requirements, and their quality and comprehensiveness vary considerably.

Table 1. Rwanda's key budget document scores, OBS 2023–2025

Key budget document	OBS 2023	OBS 2025	Change	Main findings
Pre-Budget Statement	39	89	+50	Major improvement in macroeconomic, revenue, debt and fiscal-policy information
Executive's Budget Proposal	51	57	+6	Improved overall, but historical data and several important fiscal disclosures remain incomplete
Enacted Budget	95	89	-6	Content remains very strong, but publication was slightly delayed
Citizens Budget	75	75	0	Continues to present accessible budget information, but dissemination and information on participation and feedback could improve
In-Year Reports	78	78	0	Regular budget execution reporting remains a strength, though explanations of variances could be clearer
Mid-Year Review	74	59	-15	Largest decline; revised figures are not supported by sufficient updated macroeconomic analysis or explanation
Year-End Report	0	0	0	Relevant financial statements were produced but not published within the OBS timeframe and therefore could not be scored
Audit Report	43	48	+5	Modest improvement, but executive follow-up and recommendation tracking remain weak

Source: International Budget Partnership, Open Budget Survey (2023 & 2025)
Note: A score of zero for the Year-End Report does not mean that Rwanda produced no year-end financial information. The relevant financial statements were published outside the OBS timeframe and were therefore treated as not publicly available for scoring purposes.

The most notable advance was in the **Pre-Budget Statement**, whose score increased from 39 in 2023 to 89 in 2025. The document provided substantially more information on macroeconomic assumptions, fiscal policy priorities, revenue forecasts and debt before the annual budget was finalized. This gives Parliament and other stakeholders a stronger basis for discussing fiscal priorities early in the budget cycle.

The **Executive's Budget Proposal**, identified in the assessment through the Budget Framework Paper and its annexes, also performs strongly in several areas. It presents detailed forward-looking expenditure and revenue estimates, programme information, multi-year projections, performance indicators, poverty-related policies and information on donor assistance. The main weakness is that the documentation looks forward more comprehensively than it looks backward. Historical expenditure, revenue and debt information is limited, while actual outturns for prior years are largely absent. This limits the ability of Parliament and other users to compare new proposals with past allocations and actual performance.

Other fiscal information is either incomplete or not presented. This includes the composition and maturity of public debt, extra-budgetary funds, consolidated central-government finances, transfers to public corporations, quasi-fiscal activities, government financial and non-financial assets, and up-to-date tax expenditure information. The proposal also does not consistently distinguish new spending and revenue measures from existing policies or quantify their individual fiscal effects. Some of this information appears in other government reports, but its dispersal across separate publications makes the government's overall fiscal position more difficult to assess.

As shown in the table, the **Enacted Budget** remains strong despite a publication delay, while the **Citizens Budget** and **In-Year Reports** maintained substantial levels of information.

The **Mid-Year Review**, represented by the Revised Finance Law, recorded the largest decline, falling from 74 to 59. Although it includes revised expenditure and revenue figures, it does not provide an updated macroeconomic forecast or adequately explain why expenditure, revenue and debt projections changed. The absence of an accompanying explanation limits stakeholders' ability to understand the economic and policy reasons for revisions made during budget implementation.

The **Year-End Report** represents the largest timeliness gap. Rwanda produces Audited Consolidated Financial Statements containing much of the financial information needed to assess year-end performance. However, the FY 2022/23 statements were published around 17 months after the end of the fiscal year, beyond the OBS and international good practice threshold of 12 months. Delayed publication reduces the value of the information for timely parliamentary scrutiny and public accountability, limiting the ability of stakeholders to assess performance, identify implementation problems and inform subsequent budget decisions.

Finally, the **Audit Report** improved from 43 to 48. The Office of the Auditor General conducts a broad range of audits and provides extensive scrutiny of public expenditure. However, the absence of a concise executive summary, a published executive response and comprehensive institution-level tracking makes it more difficult for Parliament and the public to identify the most significant findings and monitor corrective action.

Taken together, these results show that Rwanda's next transparency gains do not depend solely on producing additional documents. They depend on publishing existing documents within the required timeframes, connecting forward-looking budget proposals with historical and actual results, explaining changes during implementation, and making year-end and audit information easier for Parliament and the public to use.

2.3 Public Participation

Public participation remains Rwanda's weakest dimension of budget accountability, despite notable improvement in OBS 2025. The score increased from 16 in 2023 to 26 in 2025, reflecting stronger executive-led consultation, particularly during budget formulation. However, the score remains low because opportunities are uneven across the budget cycle and public feedback on how contributions influence decisions remains limited.

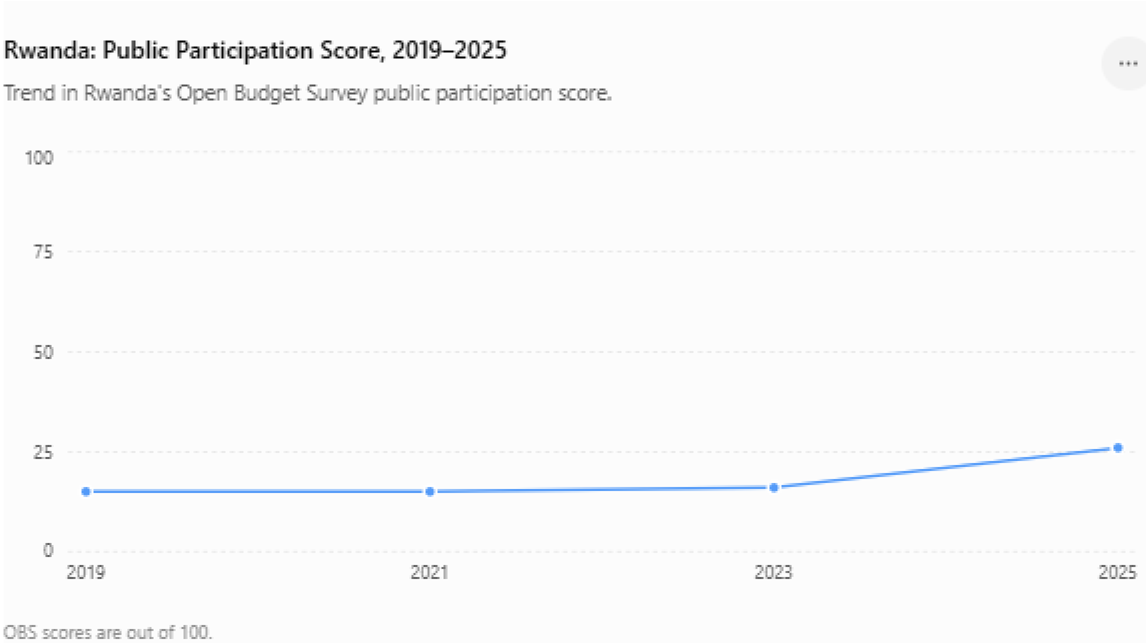
The strongest participation mechanisms are found during budget preparation. Existing participatory governance mechanisms—including Joint Action Development Forums, district planning consultations, Umushyikirano and Inteko z'Abaturage—provide channels through which citizens and organized groups can raise priorities. The OBS also found strong efforts to include vulnerable and underrepresented groups in some executive-led mechanisms (Government of Rwanda, 2024; MINECOFIN, 2024).

While Rwanda has made notable progress in strengthening public participation during certain stages of the budget cycle, opportunities for engagement remain uneven across the process. Participation during budget implementation is still relatively limited and could be expanded to ensure more consistent and inclusive citizen involvement. In addition, Parliament has an opportunity to further strengthen transparency by establishing and publicly documenting mechanisms that meet Open Budget Survey (OBS) criteria for soliciting public input during deliberations on the annual budget and the Audit Report. Similarly, the Office of the Auditor General could enhance public engagement by introducing and documenting mechanisms that enable citizens and civil society organizations to propose audit topics, contribute relevant information, and receive feedback on how their input has informed audit processes.

A further area for strengthening is the feedback loop between public participation and government decision-making. At the time of the Open Budget Survey (OBS), there was no publicly available evidence demonstrating how citizen contributions during budget formulation or implementation informed final decisions. Consequently, while existing processes provide important opportunities for public consultation, there is limited public documentation showing how citizen input has influenced budget allocations, programme implementation, or corrective actions. Recognizing this gap, the Government has been exploring ways to strengthen feedback mechanisms and better incorporate and communicate how public contributions are considered throughout the budget process. Continued efforts to institutionalize and document these practices would further enhance transparency, accountability, and public trust.

Rwanda has also made progress in making budget information more accessible through the Citizens Budget. However, publication alone does not guarantee that citizens are aware of the information, understand how to use it or participate in the opportunities available. Greater attention is therefore needed to dissemination, including simplified materials in accessible formats, targeted outreach through local government and civil society networks, and innovative communication methods that generate public interest in budget issues. Participation mechanisms should also provide citizens with clear prior information on the issues under discussion, the scope for influence and how to contribute effectively.

Rwanda's next participation gains will therefore depend not only on expanding consultation, but on connecting existing governance mechanisms more clearly to formal budget decisions and making existing opportunities easier to understand and use. Participation should be open, inclusive and continuous across formulation, legislative approval, implementation and audit, with published information on the issues under discussion, who participated, what was raised and how institutions responded. Particular attention should continue to be given to women, youth, persons with disabilities and other groups that may face barriers to participation.



2.4 Budget Oversight

Rwanda's overall budget oversight score increased from 56 in 2023 to 61 in 2025, reaching the OBS threshold for adequate oversight. However, the aggregate score conceals a significant difference between parliamentary oversight and the performance of the Office of the Auditor General. Parliament's score increased modestly from 44 to 47, while the OAG score rose from 78 to 89. Rwanda's oversight system is therefore strongest in external audit, while legislative scrutiny and follow-up remain comparatively weaker.

2.4.1 Legislative Oversight

Parliament plays a central role in approving the budget and holding the Executive accountable for its implementation. The OBS 2025 findings show some improvement, including stronger control over the use of excess revenue. Nevertheless, several gaps remain.

Parliament does not hold a formal debate on budget policy before the Executive's Budget Proposal is tabled. Although budget and sector committees examine the proposal, their findings and recommendations are not consistently published before adoption. The OBS also found no publicly documented committee review of in-year budget implementation and limited publication of findings following parliamentary examination of the Audit Report.

Public engagement in legislative scrutiny is also weak. Parliament had no publicly documented mechanism meeting OBS criteria through which citizens or civil society organizations could provide input during budget approval or during Public Accounts Committee consideration of audit findings. Publishing hearing schedules and committee reports, inviting written and oral submissions, and explaining how public evidence informed recommendations would strengthen both legislative oversight and parliamentary openness.

2.4.2 Office of the Auditor General

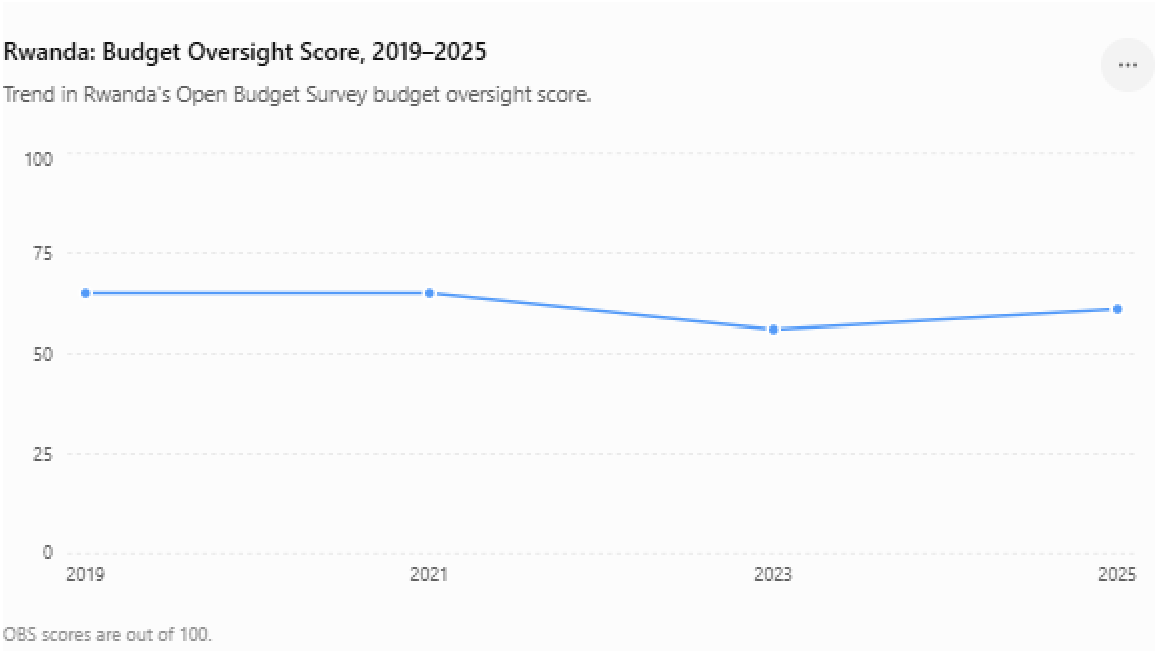
The Office of the Auditor General remains one of Rwanda's strongest accountability institutions. Its oversight score increased from 78 to 89, supported by strong institutional independence, discretion over audits, and regular participation in parliamentary hearings. The OAG also conducts a broad range of financial, compliance, performance, information-systems and special audits.

The main weaknesses concern the accessibility of audit findings and the transparency of follow-up. The Annual Audit Report does not include a concise executive summary, and there is no separate public report from the Executive setting out actions taken in response to audit findings. Public tracking of audit recommendations is also partial, making it difficult to assess progress by institution and identify repeated non-compliance.

The Office of the Auditor General reports that implementation of audit recommendations increased to 65% nationally and 80% among districts and the City of Kigali in FY 2024/25 (Office of the Auditor General, 2026). Despite this progress, implementation gaps remain across public institutions, underscoring the need for stronger monitoring, transparent reporting and parliamentary follow-up.

Overall, the oversight findings suggest that Rwanda's next reforms should focus less on expanding institutional mandates and more on strengthening parliamentary scrutiny, opening oversight processes to public input, making audit findings easier to understand and publishing systematic information on executive responses and implementation of recommendations.

Taken together, the OBS 2025 results show that Rwanda has established many of the foundations of an open budget system. Its next gains will depend less on producing additional documents or creating new institutions than on making existing systems work more consistently: publishing information on time, strengthening fiscal analysis, extending participation throughout the budget cycle, and demonstrating how institutions respond to citizen input and audit findings.



Box 1: Why These Reforms Matter

Strengthening budget transparency, public participation and oversight is not only about improving Rwanda's performance in the Open Budget Survey. These reforms are central to sound public financial management and democratic governance. Advancing these reforms would support Rwanda's Vision 2050, NST2, the Public Financial Management Sector Strategic Plan and Sustainable Development Goal 16. More importantly, it would help ensure that public resources are managed transparently, used effectively and aligned with citizens' priorities.

Strengthening fiscal accountability

Timely, comprehensive and reliable budget information enables Parliament, oversight institutions, civil society and citizens to assess how public resources are raised, allocated, spent and audited. It allows stakeholders to compare plans with actual results, identify fiscal risks and hold institutions accountable for delivering on policy commitments. Strengthening these practices would also support the objectives of Rwanda's Public Financial Management Sector Strategic Plan, particularly improved reporting, oversight and implementation of audit recommendations.

Building citizen trust

Public trust is strengthened when fiscal decisions are communicated clearly and institutions demonstrate that they are responsive to citizens' priorities. Accessible budget information, meaningful opportunities to participate and transparent feedback on how public contributions were considered can increase confidence in the fairness and legitimacy of government decisions. This requires not only creating participation opportunities, but also ensuring that citizens know about them, receive useful prior information and understand how to engage.

Improving the efficiency of public expenditure

Greater fiscal transparency supports better planning and more evidence-based decisions. Information on fiscal risks, tax expenditures, public assets, contingent liabilities and changes during implementation helps policymakers and oversight institutions identify pressures, inefficiencies and emerging problems before they become more costly. Stronger scrutiny can also reduce waste, improve expenditure controls and promote value for money.

Enhancing public service delivery

Open and participatory budgeting can help ensure that public spending responds to citizens' needs and produces tangible results. Communities can help identify gaps in services, monitor public investments and raise concerns when projects are delayed or resources are not used as intended. Participation during implementation and audit is therefore especially important for linking budget decisions to actual service-delivery outcomes.

Preventing corruption and strengthening integrity

Transparency, public participation and independent oversight create multiple safeguards against misuse of public funds. Public access to budget and audit information makes irregularities easier to detect, while stronger parliamentary scrutiny and systematic follow-up on audit recommendations help ensure that weaknesses are corrected rather than repeated. Greater openness in these processes also supports Rwanda's wider commitments to integrity and accountable governance.

3. WHAT IS HOLDING FURTHER PROGRESS BACK

Rwanda has established a relatively strong legal and institutional foundation for transparent and accountable public financial management. The remaining challenges are therefore less about creating new institutions or undertaking major legislative reform, and more about translating existing commitments into consistent practice. Three connected barriers continue to limit further progress: fragmented implementation across institutions, gaps in administrative and disclosure procedures, and insufficient systems for making fiscal information and participation more accessible and responsive.

3.1 Fragmented implementation across institutions and the budget cycle

Responsibility for budget transparency, participation and oversight is shared across MINECOFIN, Parliament, the Office of the Auditor General, sector ministries, local governments and other public institutions. These roles are complementary, but coordination across the budget cycle is not always sufficiently systematic.

The effectiveness of one institution often depends on the timely actions and information of another. Parliament relies on the Executive for the information needed to debate fiscal priorities, scrutinize the budget and monitor implementation. The Office of the Auditor General depends on timely and complete financial statements to carry out its work, while Parliament and the public depend on accessible audit findings and executive responses to monitor corrective action. Weaknesses at one stage can therefore reduce accountability at later stages.

This lack of integration is also visible in public participation. Mechanisms are concentrated during planning and formulation, while opportunities during legislative approval, implementation and audit remain limited.

Stronger coordination is therefore needed to clarify institutional responsibilities, sequencing and information flows at each stage of the budget cycle. More regular collaboration among government institutions, oversight bodies, local governments and civil society would help ensure that fiscal transparency and participation reforms operate as a connected accountability system rather than as separate institutional initiatives.

3.2 Gaps in procedures, guidance and publication practices

The OBS findings do not point to major deficiencies in Rwanda's legal framework. However, existing laws are not always supported by sufficiently detailed procedures, reporting guidance and disclosure protocols.

For example, current requirements do not consistently ensure publication of historical fiscal data, fiscal risks, tax expenditures, government assets, extra-budgetary funds, quasi-fiscal activities, executive responses to audit findings or feedback on citizen participation. Targeted updates to secondary regulations, reporting templates and institutional guidance could clarify what information should be published, by whom and when, without requiring substantial legislative reform.

These procedural gaps also affect timeliness and analytical quality. The Enacted Budget and Consolidated Financial Statements are produced, but publication delays reduce their usefulness. The Mid-Year Review presents revised figures without consistently explaining the reasons for changes in macroeconomic assumptions, revenue, expenditure and debt. Participation processes similarly lack standardized requirements for prior information, documentation and public feedback.

Clear publication calendars, internal handover protocols, standardized reporting templates and minimum standards for consultation and feedback would help convert existing legal and policy commitments into more consistent practice.

3.3 Limited systems for accessible information, participation and feedback

Some of the data needed to improve fiscal reporting already exist within government systems but are not systematically consolidated into budget documentation. Relevant information may also be spread across separate reports and annexes without sufficient integration across the budget documentation package, making it difficult for Parliament, civil society and citizens to understand the complete fiscal picture.

This is particularly evident in the Executive's Budget Proposal, which provides strong forward-looking projections but limited historical and actual information on expenditure, revenue and debt. Information on fiscal risks, contingent liabilities, public assets, tax expenditures and public corporations may be available elsewhere or produced through other government processes, but is not always brought together in a form that supports comparison and comprehensive analysis.

Accessibility is a related challenge. The Citizens Budget provides an important foundation for communicating fiscal information to the wider public, but publication alone does not ensure that citizens know it exists, understand the information or can use it to participate. More accessible visual products, wider dissemination, local-language communication and targeted outreach through local government, civil society and the media could help increase public interest and use of budget information.

Participation also requires stronger systems for collecting, analysing and responding to citizen input. Existing consultations are not consistently supported by standardized documentation, clear prior information or published feedback showing how contributions affected decisions. Digital platforms and integrated monitoring systems could support these functions, but they should complement inclusive in-person engagement and clear institutional responsibility for responding to citizens.

3.4 Key Message

Rwanda's remaining challenges are primarily implementation and coordination challenges, although targeted improvements to reporting guidance, disclosure protocols and participation procedures are also needed. The next phase of reform should focus on making existing institutions and systems work more consistently: clarifying responsibilities, publishing information on time, improving the quality and accessibility of fiscal reporting, and demonstrating how public institutions respond to citizen input and audit findings.

4. PRIORITY POLICY ACTIONS

Many of the actions identified in this brief do not require entirely new institutions or reporting systems. They require earlier publication, better integration and explanation of information already produced, clearer standards for participation and feedback, and stronger coordination among institutions across the budget cycle.

4.1 Ministry of Finance and Economic Planning

As the lead institution for budget preparation, execution and fiscal reporting, MINECOFIN should focus on three priorities.

Improve the timeliness and quality of fiscal reporting. MINECOFIN should publish the Enacted Budget within 14 days of parliamentary approval and the Consolidated Financial Statements within 12 months of the end of the fiscal year. The Mid-Year Review should be accompanied by an explanatory note comparing original and revised estimates and explaining changes in macroeconomic assumptions, revenue, expenditure and debt.

Bring together a more complete fiscal picture. The Executive's Budget Proposal should include more historical and actual data and expand disclosure of fiscal risks, contingent liabilities, tax expenditures, government assets, extra-budgetary funds, transfers to government business enterprises, quasi-fiscal activities and the fiscal effects of new policy measures. Where this information already exists in separate reports, it should be consolidated or clearly linked within the budget package.

Strengthen participation and feedback. MINECOFIN should establish minimum standards for prior information, inclusion, documentation and feedback in executive-led participation processes. It should publish a concise summary of the inputs received during formulation and implementation, explain how they influenced decisions, and expand opportunities for citizens and civil society to engage with budget execution and revisions. The Citizens Budget should be more widely disseminated through local-language, visual, broadcast, community-based and digital formats and should clearly identify how and when citizens can participate.

Digital tools can support these reforms by bringing together budget documents, open fiscal data, consultation notices and institutional responses. However, online platforms should complement rather than replace offline and local-level channels.

4.2. Parliament of Rwanda

Parliament should strengthen both the depth of legislative scrutiny and public access to budget and audit deliberations.

Priority reforms include holding a formal debate on fiscal priorities before the Executive's Budget Proposal is tabled; publishing Budget Committee and sector committee findings before adoption; and systematically reviewing in-year budget implementation.

Parliament should also establish structured opportunities for written and oral public submissions during budget approval and Public Accounts Committee consideration of audit findings. Hearing schedules, topics and background information should be published in advance, followed by summaries showing how public evidence informed committee recommendations.

Finally, Parliament should require regular reporting from accounting officers on implementation of Auditor General recommendations and publish the results of its follow-up.

4.3 Office of the Auditor General (OAG)

The OAG should build on its strong institutional performance by improving the accessibility of audit information, public engagement and follow-up.

The Annual Audit Report should include a concise executive summary highlighting major findings, recurring weaknesses and implementation trends. The OAG should also publish a recommendation tracker that distinguishes recommendations that are fully implemented, partially implemented and not implemented, with results presented by institution.

A permanent public channel should allow citizens, civil society organizations and journalists to propose audit topics or submit relevant information. The OAG should periodically explain how public suggestions informed audit planning or investigations.

Responsibility for responding to audit findings rests primarily with the Executive. MINECOFIN and audited institutions should therefore publish a consolidated management response setting out corrective actions, deadlines and responsible institutions. The OAG can monitor and report on implementation, but should not be presented as responsible for producing the Executive's response.

4.4 Ministry of Local Government (MINALOC) and the Rwanda Governance Board (RGB)

MINALOC, district governments and the Rwanda Governance Board should strengthen the connection between existing participation mechanisms and formal budget decisions.

Common standards should require districts to provide prior information, document the priorities raised through Inteko z'Abaturage, Joint Action Development Forums and district consultations, and explain how those priorities were reflected in budgets and annual action plans. Where significant proposals were not adopted, districts should explain why.

Participation should be designed to support the meaningful inclusion of women, youth, persons with disabilities and other groups facing barriers to engagement. RGB can support this by monitoring participation standards, incorporating relevant indicators into governance assessments, facilitating dialogue between institutions and civil society, and promoting civic education and budget literacy.

4.5 Civil Society Organizations and the Media

Civil society and the media should help citizens understand, use and respond to fiscal information.

Civil society organizations can produce independent national and local budget analysis, translate technical information into accessible formats, facilitate community dialogue, support marginalized groups to participate and monitor implementation of public commitments and audit recommendations.

The media can expand explanatory and investigative reporting, connect fiscal decisions to their effects on services and communities, publicize participation opportunities and work with civil society and technical experts to communicate complex fiscal issues accurately.

Key Message: Priority actions should be incorporated into implementation and monitoring of the PFM Sector Strategic Plan 2024–2029, supported by clear responsibilities, timelines and indicators. A periodic multi-stakeholder review involving MINECOFIN, Parliament, the OAG, local government, civil society, academia, the media and development partners could assess progress and identify implementation barriers.

Table 2. Priority Action Matrix

Priority action	Lead institution	Supporting actors	Suggested timeframe	Evidence of progress
Publish the Enacted Budget within 14 days and Consolidated Financial Statements within 12 months	MINECOFIN	Parliament, OAG	Next budget and reporting cycles	Documents published within the required timeframes
Publish an explanatory note with the Revised Finance Law	MINECOFIN	Sector ministries	Next mid-year revision	Note compares original and revised forecasts and explains changes
Expand historical, actual and fiscal-risk information in the Executive's Budget Proposal	MINECOFIN	Accountant General, sector agencies	Next budget cycle	Required information included or clearly linked in the budget package
Establish minimum standards for public participation, including prior information, inclusion, documentation and feedback	MINECOFIN	MINALOC, RGB, Parliament, OAG, CSOs	Within one year	Public participation standards adopted and applied across institutions
Expand Citizens Budget dissemination and public engagement, including publication of citizen inputs and government responses	MINECOFIN	MINALOC, districts, CSOs, media	Each budget cycle	Multiple dissemination channels used, participation opportunities publicized, and a public feedback report released

Priority action	Lead institution	Supporting actors	Suggested timeframe	Evidence of progress
Hold and document public budget and audit hearings	Parliament	CSOs, academia, professional bodies, media	Next approval and audit cycles	Notices, submissions, committee findings and responses published
Review in-year implementation and publish committee findings	Parliament	MINECOFIN, sector ministries	Mid-year	Committee report publicly available
Publish an audit recommendation tracker and consolidated executive response	OAG and MINECOFIN	Parliament, audited institutions	Annually	Institution-level implementation status and management response published
Establish a public mechanism for suggesting audit topics and submitting evidence	OAG	CSOs, media	Within one year	Submission channel and periodic feedback summary available
Publish district participation and feedback reports	MINALOC and districts	RGB, CSOs	Each planning cycle	Priorities, decisions and institutional responses publicly documented

5. IMPLEMENTATION AND CALL TO ACTION

Rwanda has already established many of the legal, institutional and technical foundations needed for an open and accountable budget system. The priority now is to translate these foundations into more consistent practice across the budget cycle.

Priority OBS actions should be incorporated, where possible, into implementation and monitoring of the Public Financial Management Sector Strategic Plan 2024–2029. MINECOFIN should coordinate with Parliament, the Office of the Auditor General, MINALOC, the Rwanda Governance Board and non-state actors to assign responsibilities, establish realistic timelines and define measurable indicators. A periodic multi-stakeholder review could assess progress, identify implementation barriers and ensure that improvements continue between OBS rounds.

Some of the highest-value reforms are achievable within a single budget cycle. These include publishing approved and year-end documents on time, attaching an explanatory note to the Revised Finance Law, publishing parliamentary committee findings, adding an executive summary to the Audit Report, and establishing public mechanisms for tracking audit recommendations and responding to citizen input. Success should be measured not only by publication and score improvements, but by whether information is used, participation influences decisions and audit findings result in corrective action.

Transparency International Rwanda calls on government institutions, Parliament, oversight bodies, civil society, the media and development partners to work together to advance these reforms. The objective is not only to improve Rwanda's future OBS results, but to ensure that fiscal information is useful, public participation is meaningful and public institutions demonstrate how they respond to citizen priorities and audit scrutiny. This would strengthen accountability, improve public confidence and support more effective and equitable use of public resources.

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