

**RWANDA CIVIL SOCIETY ANALYSIS OF THE GOVERNMENT
OF RWANDA BUDGET FRAMEWORK PAPER 2020/21**

**PRESENTED TO THE BUDGET COMMITTEE OF THE RWANDA
NATIONAL PARLIAMENT**

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EXECUTIVE SUMMARY

The Budget Framework Paper presents the fiscal plan for the years 2020/2021-2022/2023. A total budget of RWF 3,245 billion will be spent on various government programs. This budget reflects an increase of 7 percent over the budget for the preceding fiscal year.

The 2021 budget framework has been presented when the economy is under the influence of COVID-19 effects that threaten to slow down economic growth in 2021. Key challenges that come with this BFP include:

(i) a reduction in domestic revenue, (ii) overdependence on a few export commodities (especially coffee and tea) and (iii) over dependence on external financing through loans and grants. Second, is the declining revenue collections following the lowering of fuel costs and the anticipated drop in business income. Although the budgets for key sectors increased in nominal terms from 2019/20 to 2020/21, agriculture budget as a ratio of total government budget, all key sectors analyzed shrunk.

This analysis underscores the significant contribution of Agriculture sector to Rwanda's economy, and reiterates the need to increase its budget share. It has been noted that agriculture growth is constrained by high prices of inputs such as fertilizers and seeds.

This report recognises heavy public investment directed to infrastructure sector, which constitutes 13 percent of 2020/21 national budget. Rwanda Civil society applauds government for prioritising infrastructure development which is vital for economic development.

The analysis of gender budget statements by Rwanda civil society platform highlights a few challenges; (i) limited use of sex disaggregated data in gender situational analysis (ii) limited capacity to analyze gender gaps existing in programs and subprograms of key sectors. Further, the analysis reveals that key sectors such as agriculture are less considered in gender budget statements. Yet such sectors employ majority of the citizens.

Rwanda civil society platform noted a gap in analytical skills with regards to identifying gender gaps. There is a need to increase analytical skills through capacity building of the technical personnel. The government must put in place measures to ensure that the gains made so far in gender mainstreaming are sustained. Rwanda civil society platform believes the recommendations proposed will also provide the necessary stimulus for increased gender mainstreaming, and general improvement of the economy.

1. INTRODUCTION

The cabinet on 18th May, approved the Budget Framework Paper (BFP), which presents the medium-term budget framework and annual budget estimates. Governments' economic context, the expenditure pattern of the forthcoming budget as well as the fiscal policy objectives for the next three-year period of 2020/21–2022/23 are presented. BFP aligns its economic and expenditure pattern to the National Strategy for Transformation, a national strategy that informs the vision 2050.

Recognizing that the country's macroeconomic stability and livelihoods are threatened by the Corona Virus 19 (COVID-19), the BFP highlights priorities in the containment of the risk posed by post-COVID-19 and its effects. In addition, the BFP presents Consolidated Gender Budget Statements that provide a basis to analyze the efficiency of government agencies, ministries, and districts in implementing gender equality. It is through the gender budget statements that governments can structure their spending to advance gender equality.

Following the approval of the 2020/21–2022/23 Medium Term Expenditure Framework (MTEF), the Rwanda Civil Society Platform (RCSP) proceeded to analyze the proposals contained in the BFP and the gender budget statements annexed on the budget framework paper, for 5 districts (one from each province and Kigali city). Other policy documents were consulted during the analysis of BFP, such as, the Vision 2050, the National Strategy for Transformation 1, National Gender Policy, as well as sectorial policies and other government reports. This paper presents the analysis of the budget proposals and gender budget statements and makes alternative proposals for future consideration by the government of Rwanda through ministries, government agencies, and gender machineries. This post BFP analysis report prepared by the Rwanda Civil Society Platform as an advocacy institution, presents the views that are regarded vital for citizens development and sustainability.

1.1 Macroeconomic Framework

In 2019, the economy of Rwanda turned around from the sharp downturn experienced in 2017 to register a GDP growth rate of 9.4 percent (Table 1). The rebound in 2018 was driven mainly by increase in manufacturing, expansion in the growth construction, wholesale and retail trade services, and transport services

The outlook for 2020 remains uncertain due to the rising domestic food prices. As a result of the rising food prices, the year-on-year inflation is estimated to rise significantly to 6.9 percent. The macroeconomic balance improved in 2019 and is expected to decline in 2020 by 2.0 percent. It is however projected to regain in 2021 by 6.3 percent. The decline in 2020 is largely due to the COVID-19 breakout that has affected key sectors of the economy such as the tourism sector, which has been developing steadily and generating spillover effects to other sectors such as transport and hotels services.

The improved macroeconomic balance has been largely driven by improved productivity achieved over the last decade and a half. The improved productivity has been propelled by public investment in infrastructure. The growth of the economy in the next medium term, is likely to be constrained by two key factors — (i) over dependence on a few export commodities mainly coffee and tea and (ii) reduction in domestic resources to finance investment such domestic construction, foreign direct investments, and remittances. The two will be heavily impacted as a result of the COVID-19 effects, that are overarching in all sectors of the economy.

Table 1: Macroeconomic Indicators

Activity description	2015	2016	2017	2018	2019
Gross Domestic Product (GDP)	8.9%	6.0%	4.0%	8.6%	9.4%
<i>Agriculture, Forestry and Fishing</i>	<i>5%</i>	<i>4%</i>	<i>5%</i>	<i>6%</i>	<i>5%</i>
<i>Industry</i>	<i>9%</i>	<i>7%</i>	<i>2%</i>	<i>9%</i>	<i>17%</i>
<i>Services</i>	<i>10%</i>	<i>7%</i>	<i>6%</i>	<i>10%</i>	<i>8%</i>

Source: Ministry of Finance and Economic Planning, Budget Framework Paper 2020/21–2022/23.

1.2 Overview Public Finances

The government proposes to spend a total RWF 3,245 billion on various government programmes during the fiscal year 2020/21. This budget reflects an increase of 7,6 percent over the budget for the preceding fiscal year. Table 2 below summarizes the government spending and financing plan for the next financial year. A number of challenges emerge from the BFP plan presented in the 2020/21 Budget. First, there is significant drop in domestic taxes such as Tax revenue, direct taxes, taxes on goods and services, taxes on international trade and non-tax revenue. This drop is largely as a result of measures taken to reduce the COVID-19 effects on the population, business entities. It is also anticipated that there will be a drop in corporate profits due to nonoperation of most business companies since March 2020, when COVID-19 outbreak halted almost all businesses, and this affected the fiscal outturn.

Second, the shortfall in domestic revenue will be offset by the increase in domestic financing that is expected to increase by 53,9 percent. This will be composed of increase in the sale of new securities, to banks and non-banks, as well as drawdowns. The proposed 22,1 percent increase in grants that is largely expected from the Global Fund and an increase of 36,6 percent in loans will neutralise the budget shortfalls.

Rwanda civil society platform is concerned about the sale of securities to increase huge domestic revenue needs while a significant number of business companies have been affected by COVID-19.

Table 2: Budget Outturn, 2020/21

Figures in Billion RWF	2019/20	2020/21	% Change
Resources	3,017	3,245	7,6
Domestic revenue	1,801	1,605	-10,9
Tax revenue	1,569	1,421	-9,4
Direct taxes	670	612	-8,7
Taxes on good and services	776	700	-9,8
Taxes on international trade	122	108	-11,5
Non-tax revenue	232	184	-20,7
Domestic financing	232	357	53,9
Sale of new securities	165	280	69,7
Drawdown	16	19	18,8
Sale of securities to non-Banks	49	57	16,3
Grants	403	492	22,1
Budget support	143	203	42,0
Project support	259	289	11,6
Loans	573	783	36,6
Budgetary loans	374	477	27,5
Project loans	198	306	54,5
Net lending (repayment)	6,4	7	9,4
Expenditures	3,017	3,245	7,6
Recurrent budget	1,548	1,582	2,2
Wages and salaries	497	536	7,8
Recurrent non-wage	1,051	1,045	-0,6
Development budget	1,156	1,298	12,3
Externally financed	458	595	29,9
Net lending (lending)	257	306	19,1
Arrears repayment	55	35	-36,4
Accumulation of deposits	0	22	

Source: 2020/21 Budget Estimates, MINECOFIN, 2020

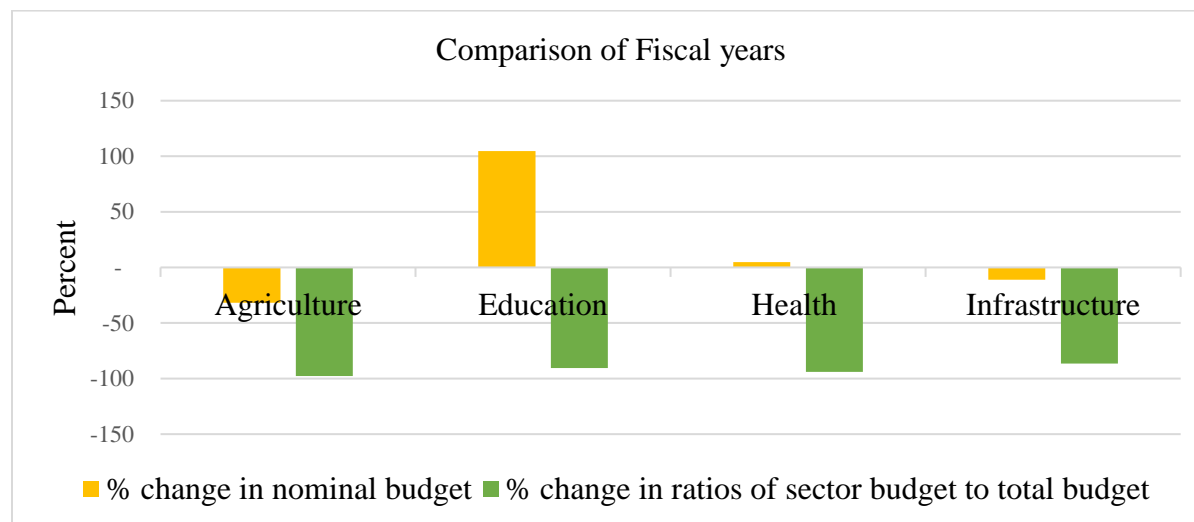
The government's efforts in generating domestic revenues and improvements in tax compliance and fiscal discipline in public spending will slant for the year 2020/21 and this will affect the budget deficit. Rwanda still relies heavily on external finance. For example, in 2020/21, approximately 39,2 percent of the government budget will be funded by grants and loans from development partners. Rwanda civil society platform appreciates the efforts by the government to raise domestic finances and improving tax compliance and administration. However, there is a concern about the continued increase in loans to cover the insufficient domestic resources. An increase in loans remains a constraint to the citizens, whose lack of employment and productivity prevails doubts on the capacity of the government in future to pay the acquired loans.

Rwanda civil society therefore calls for the government to think of a sustainable debt strategy that will not become too heavy for the future generation. Strategies to improve public spending which ensures the acquired loans can be efficiently spent to optimise the expected returns on investment should be developed.

2. SECTOR ANALYSIS

In the sector analysis, focus has been on key priority ministries/sectors that are deemed more impactful to the population/citizens in Rwanda. These include *Agriculture, Education, Infrastructure and Health*. The outcome of analysis confirms that budget allocations to these ministries increased in nominal terms especially for education and health, while it decreased for agriculture and infrastructure (see Figure 1 below).

Figure 1: Comparison of Budget for Fiscal Years 2019/20 and 2020/21



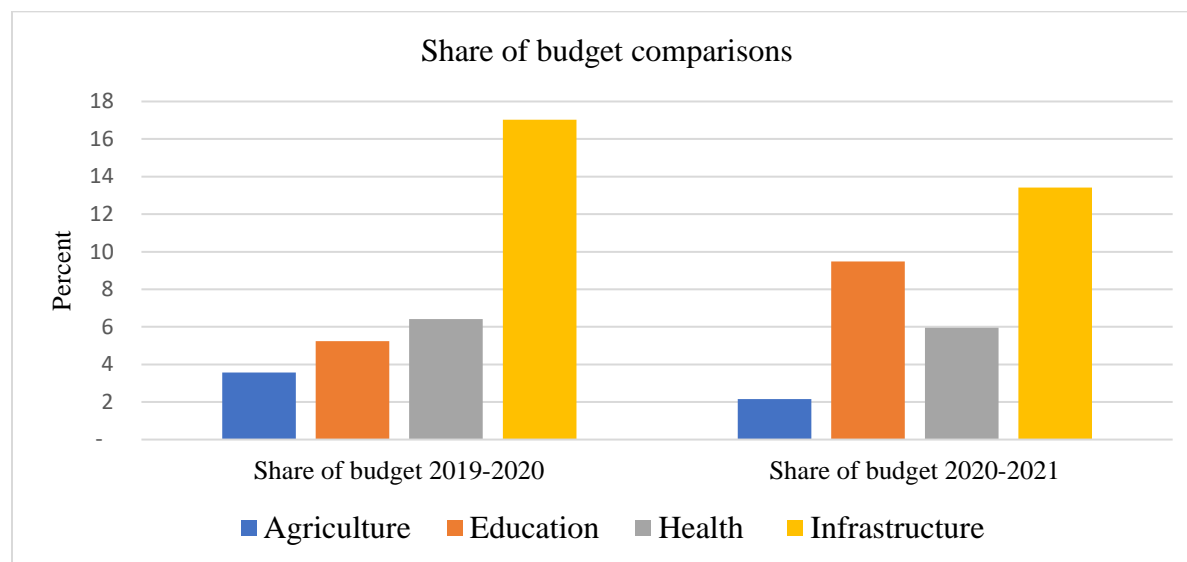
Source: Budget Estimates, MINECOFIN, 2019/20; 2020/21

The above 4 sectors were allocated a total combined of 31% of overall budget for the fiscal year 2020/21 from 32 % for the fiscal year 2019/2020. As a result, the share of the budget for some priority sectors dropped from the previous year level (Figure 2).

2.1 Agriculture sector

Agriculture employs more than 80 percent of Rwandans and contributes 5 % to the GDP (in 2019). The analysis noted that the budget framework for 2020-2021 allocated only RWF 70.1 billion which is 2 percent of the total national budget for FY 2020/21. This is a reduction of 2% share from 4% share of the overall budget in 2019-2020 to 2% in 2020-2021 FY. This reduction is likely to affect the livelihoods of population that depend on agriculture. Civil society recommends increasing the budget allocation for agriculture sector if possible, to 10% to fulfil Maputo Declaration of 2004. The figure below shows how agriculture is the least sector with a small percentage of budget allocation.

Figure 2: Share of Budget Comparison for Fiscal Years 2019/20 and 2020/21



Source: Budget Estimates, MINECOFIN, 2019/20; 2020/21

Rwanda civil society advocates for the need to increase the budget share of agriculture sector to ensure food security is taken care of and the sector continues to provide inputs for other sectors such as industries. The Rwanda civil society suggests the government to adopt mechanisms to increase value chains for the agriculture outputs, to ensure a reduction in food imports and ascertain food security.

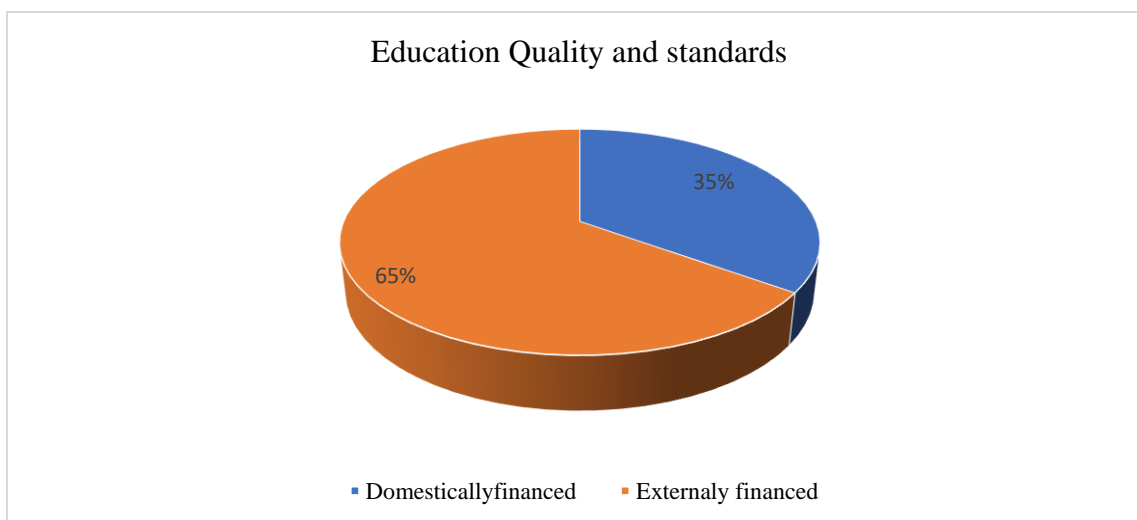
2.2. Education sector

The education sector's budget share increased from 5 percent in 2019-2020 to 9 percent in the fiscal year 2020-2021. Civil society appreciates the government's effort to improve the education sector and increase the capacity and knowledge of majority young Rwandans. With the current effects of COVID -19, education sector has been affected heavily, leading to closing of schools, and experiencing a dead year for all students in primary, secondary, and higher learning institutions levels. These changes were not anticipated, and the long run effects will be more to individual Rwandans. In the current budget, Information and Communication Technology (ICT)

integration in education has been allocated 3.9 billion Rwandan Francs only, which Rwandan civil society platform believes should have been more to prepare for future unanticipated outbreaks that would affect the education sector. ICT is essential in the education system, where students, teachers and lecturers can still continue providing lessons. In the current COVID-19, it has been released that only students and children in the main city of Kigali and other secondary cities managed to keep the interaction with their teachers and schools through ICT. However, the majority and high number of students live in rural areas, where ICT and internet connectivity, coupled with the limited capacity of parents to afford internet bundles have not managed to benefit from online learning.

Further, the Rwanda civil society platform appreciates the governments' initiative to increase budget allocated to the education quality and standards program with 51 percent of the total budget allocated to the education sector. This initiative show the efforts to strengthen the education sector with required quality and standards at all levels. However, the Rwandan civil society platform is worried about the heavy reliance on foreign funding for this program. External financing for this program accounts for 65 percent of the budget allocation.

Figure 3: Budget allocation to the education quality and standards FY2020/21



Source: Budget Estimates, MINECOFIN, 2020/21

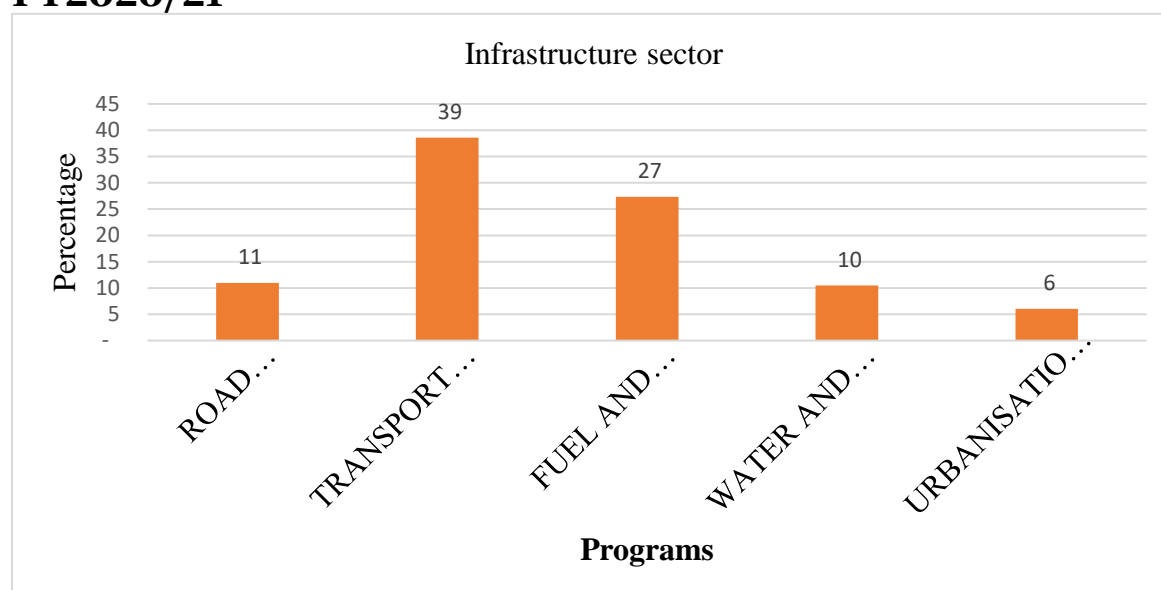
Rwanda civil society is grateful to the GoR for investing in the quality of education and standards. We emphasise the need to efficiently and wisely spend this huge externally borrowed funds. This will require removing all inefficiencies such as absenteeism of teachers and students, lack of textbooks, overcrowding and school feeding.

2.3 Infrastructure

The government has decreased budgetary allocation for infrastructure by 11 percent nominal change in 2020/21 financial year. Further the total budget share reduced by 4 percent from 17 percent in 2019/20 to 13 percent in 202/21 financial year. The government, however, has allocated more budget to the transport infrastructure development, which guarantees efforts to improve the road network in both urban and rural areas. Further, more budget allocation in transport ascertains the achievement of the economic transformation pillar under NST 1 by implementing the priority of construction, rehabilitation and upgrade of national roads and maintenance of existing roads to expand coverage.

Fuel and energy has been allocated 27 percent (Figure 1 below) of the infrastructure budget. This is to facilitate the expansion of electricity generation capacity and connectivity, widening energy accessibility to the rural areas of the country as well in secondary cities. This allocation to infrastructure conforms to the NST 1 targets and civil society totally supports this initiative since it will attract new and increase investments in Rwanda and ultimately promote economic growth and employment creation.

Figure 4: Budget allocation to the Infrastructure programs FY2020/21



Source: Budget Estimates, MINECOFIN, 2020/21

Regarding water and sanitation, Rwanda civil society platform, still, believes the program that has only 10 percent of the infrastructure budget, faces challenge especially in rural areas. Clean drinking water accessibility is still low at 74.1 percent while the number of people with access to hygienic sanitation remains at 74.5 percent (World Health Organization)¹. The high demand for clean water and limited accessibility affects the performance of other sectors like agriculture, education, and social protection. This program has faced challenges of funding gaps for increasing access to clean water, which affects the health of the population, especially in the rural setting.

Rwanda civil society stresses the need to increase access to affordable water especially to the poor Households in categories I and II, leading to improved hygiene and sanitation mainly in rural areas.

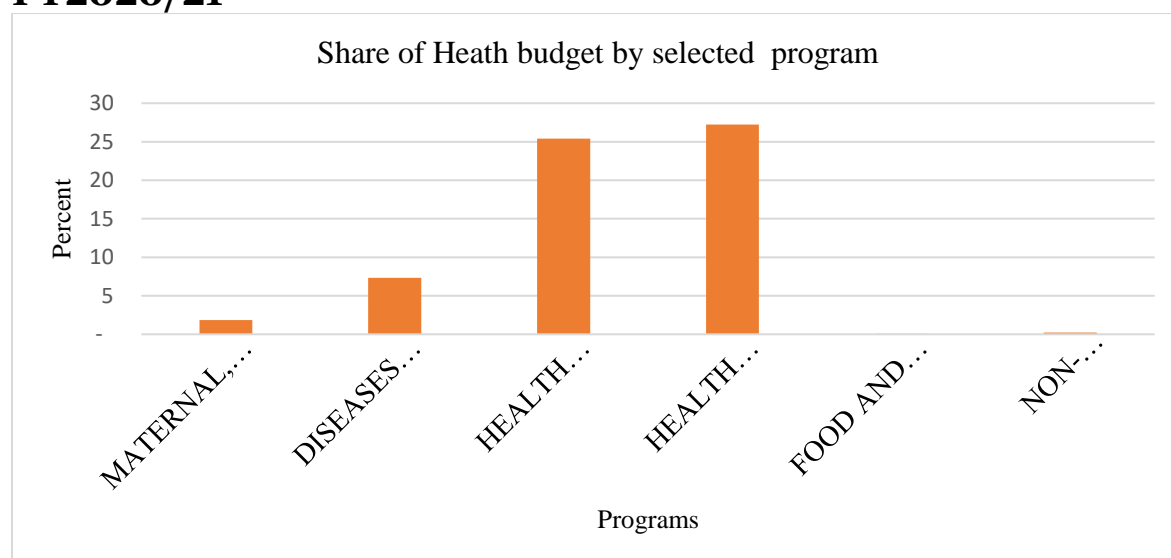
2.4 Health sector

The population of Rwanda currently stands at 12.4 million and is estimated to be increasing at an annual rate of 3 percent. This growth rate has transformed Rwanda to one of the countries with the highest population

¹ World Health Organization report, 2018

densities in Africa. This has and will continue to exert pressure on Rwanda's health sector as the demand for health care expands. Indeed, the health sector takes up a significant proportion of government's budget. In 2020/21, the health sector budget has been allocated 193 billion Rwandan Francs an increase from 184 billion Rwandan francs in the previous fiscal 2019-2020. Reflecting the growing demand for health care service, this year the health sector budget constitutes 6 percent of the total national budget.

Figure 5: Budget allocation to the Infrastructure programs FY2020/21



Source: Budget Estimates, MINECOFIN, 2020/21

Rwanda civil society commends the government effort to maintain the budgetary allocation for the health sector. Civil society is however, concerned that the budget for diseases prevention and control program is way too low at 0.2 of the health sector budget. The second wave of the COVID-19 or any other similar pandemic may hit us hard if we are not ready to prevent or control it

3. GENDER BUDGET STATEMENTS ANALYSIS

The analysis of gender budget statements is foundational on the gender responsive planning and budgeting programme (GRB) that has been adopted by the Government of Rwanda since 2003. The implementation of the

programme roots back from the established organic law N° 12/2013/OL of 12/09/2013 on state finances and property, which maintains accountability on financing for gender equality, providing mandatory gender responsive planning and reporting through Gender Budget Statements (GBS) for all government institutions, districts and ministries. The analysis attempts to find out whether resources allocated for gender mainstreaming through gender budget statements for the year 2020-2021 for various ministries and 5 districts² clearly addresses the existing gender gaps. The report on gender budget statements analysis focused on key spending ministries³ where key issues and gender gaps have been identified and highlighted for each ministry.

3.1 Analytical approach

The analytical approach applied to this assessment mainly focused on the objectives of the analysis. Thus, the analysis used only the desk review approaches. The approach encored on the premise that with available information submitted to the ministry of finance and economic planning, it is quite easy for one person with the necessary experience and knowledge in the policy formulation field to, analyse and carry out a fact finding on the Gender budget statements and analyse the BFP. As such, the same approach facilitated in the review of other policies, programs, and other related documents.

The desk review technique in this analysis facilitated to gather and make use of various specialized reports, scientific work as well as reports of activities specifically the BFP and the submitted gender budget statements by ministries, government agencies and districts. In the same way, we proceeded to analyse regulatory frameworks as well as public policies related to the BFP and gender budget statements. The desk review explored many documents including the National Strategy for Transformation 1, National Gender Policy, Organic Law on State finances and other previous studies on

² Gasabo, Musanze, Nyamagabe, Nyamasheke, and Nyagatare.

³ Ministry of Health, Ministry of Agriculture and animal husbandry, Ministry of education, and Ministry Infrastructure

gender mainstreaming and other related documents such as previous gender budget statements from the fiscal 2019-2020.

3.2 Ministry level analysis

Ministry of agriculture and animal husbandry (MINAGRI)

The analysis of gender budget statements submitted by the ministry of agriculture and animal husbandry shows inconsistencies in the gender gaps. The discussion on the gender gaps lack actual facts, and do not show the trends. In some instances, the gender gaps are not well elaborated, and it is hard to know the real gaps. Many of the gender gaps presented show differences between men and women households rather than clearly showing the gaps between the households. Percentages are not enough basis to allocate optimal budgets to deal with the gender gap identified. For instance, MINAGRI indicated that only 39.3 percent of women consolidate their land per season as compared to 60.7 percent men. 42 percent of women buy fertilizers as compared to 64 percent of men. The analysis by the ministry does not clearly back the percentages with facts and the reasons as to why these differences occur. For example, are the differences due to unpaid care work, size of the land, number of household members whom women take time to take care of, etc. A budget of Frw 25.7 billion has been allocated mainly to mobilize famers on season preparation (land use consolidation, inputs use, finance and insurance), Organize and monitor the agricultural inputs distribution system involving agro- dealers and districts agronomists and ensure timely supply of inputs to all farmers. Budget allocated to this sub-program seems to be more administrative than responding to the gender gaps identified. Secondly ministry of agriculture says men and women are engaged in coffee production, a total of 355,771 as per coffee census of 2015. Men (68 percent) and women (32percent), all benefit in the use of fertilizers to apply to their coffee gardens. The data presented by ministry of agriculture and animal husbandry are updated. They refer to the 2015 census, five years later (in 2020), the ministry has allocated nearly 1 billion to the purchase of 60,000 metric tonnes of mineral fertilizers for coffee farmers. The analysis of the gender gaps in coffee farming are not clearly elaborated.

Rwanda civil society recommends that the ministry of agriculture and animal husbandry provides deep an analysis and allocate the budgets based on the identified causes of the gender gaps. The members of the budget analysis team should be given more trainings and develop their levels of knowledge, their expertise in gender budgeting and situational analysis. The Rwanda civil society suggests the Ministry to always follow up on the budget analysis and where possible make evaluations and recommendations.

Ministry of Education (MINEDUC)

The ministry of education in its gender budget statement indicated that girl's education is affected by high rates of dropout, low completion rates, low transition in secondary and tertiary, insufficient modern girls' safe rooms and early pregnancy of teenage girls in primary and secondary. Thus, the ministry of education suggests that girls' participation, needs in relation to teaching and learning practices, curricula and safety in the school environment require actions to further improve and sustain gender mainstreaming in the country.

The ministry's arguments are not backed by numbers from the statistical office but rather they use the Gender Parity Index (GPI), which only indicates the range, than the actual percentages. It is hard to support the argument of the ministry of education without clearly facts for the challenges highlighted. The suggested planned activities such as awarding best performing girls in STEM&TVET and awarding tenders to construct girls' safe rooms are relevant but do not respond to the gender gaps identified. Some of the planned activities are irrelevant such as organizing a meeting with ministry of gender and family promotion. Thus, the argument raised to justify the gap seem unconvincing for the situational analysis.

Rwanda civil society platform urges MINEDUC to consider gender gaps identified especially trying to understand the causes and provide appropriate evidence and facts that support for the gaps link them with planned activities, and with budget allocations to narrow the gaps.

Ministry of Health (MINISANTE)

Under the ministry of health, the analysis of gender statement has focused the program of health sector planning, monitoring and evaluation, which takes the second highest share of the total health budget (25 percent). Gender situational analysis suggests increasing access to health services by both men and women and those who are in extreme poverty. This intervention can only help to address access issues faced by sick men and women but not the number of females being affected. The analysis is broader and does not indicate the sex disaggregated data. It only portrays the accessibility in general based on EICV 5 data. In addition, the ministry suggested activities do not reflect the actual outcome of the situational analysis. For example, Transfer to RSSB annual CBHI subscription for vulnerable people (both women and men) to access health services. This analysis indicates a lack of a clear link and relationship between the identified gender gaps and proposed interventions. Further the analysis is not based on actual disaggregated data for men and women, boys, and girls in the health sector and how these categories are affected differently.

Rwanda civil society platform recommends that proposed interventions match with the gender gaps identified. Gaps should be backed up with detailed information to facilitate design interventions that properly match the challenges.

Ministry of Infrastructure (MINIFRA)

In the analysis of the gender budget statements for the ministry of infrastructure, it was observed that the ministry carried out a gender situational analysis of the electricity transmission and distribution subprogram. Under this sub-program, the situational analysis lacks in-depth facts, it only presents the results of the EICV 5 (EICV5 portray that 29.2% of male headed households are connected to grid Electricity while 20.3% of the female headed households are connected to electricity).This situational analysis does not provide the reasons behind the differences in connection between the two types of households. E.g why are women headed households

less connected to electricity? What are the reasons behind their limited connectivity? Are the reasons cross cutting over to all women households? What is different from Men headed households? Is it differences in incomes? Thus, actual gender gaps in electricity connection are not identified under this sub-program. This makes it difficult for the activities to be able to respond to the gender gaps. The activities suggested (Construction of the Distribution lines and Installation of Power meters to female headed households) do not respond to the gender gaps(which are not presented).

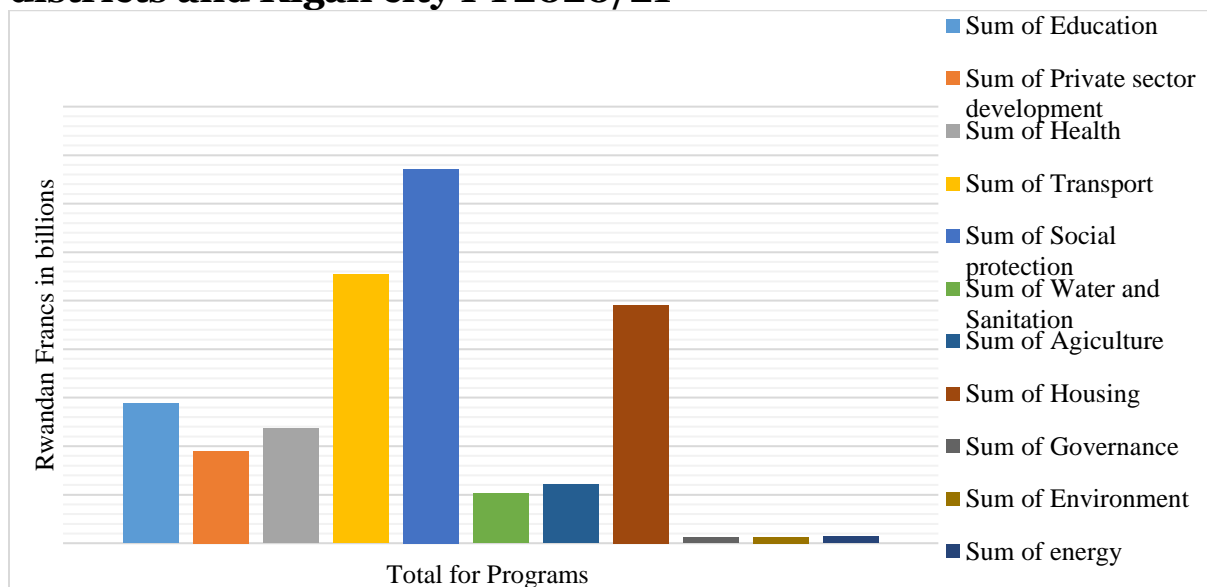
In order to unlock the potential differences in accessibility to electricity between female headed households and male headed households, Rwanda civil society platform recommends that the ministry of infrastructure should give importance, focus and attention to the situational gender analysis for different subprograms, and focus on sub-programs that have huge budget allocations and respond to the citizens/population needs. We realized that the ministry of infrastructure analysed a situational analysis for the administrative support services, which do not have a big role to play in the citizens livelihood. This will facilitate setting up clear budgeted activities to narrow the gender gaps identified, thus increasing gender mainstreaming in infrastructure.

3.3 District level analysis

The analysis of the gender budget statements from the budget framework paper using annex VII of the consolidated gender budget statement was extend to four selected districts⁴. The selection of the four districts was merely based on the random sampling with one district in each province. The analysis is primarily oriented to the 2020-2021 budget framework paper, with focus on main programs with highest budget allocations.

⁴ Nyagatare, Nyamasheke, Nyamagabe Musanze and Kigali city.

Figure 6: Gender Budget allocation summation for selected districts and Kigali city FY2020/21



Source: GBS annexes, MINECOFIN, 2020/21

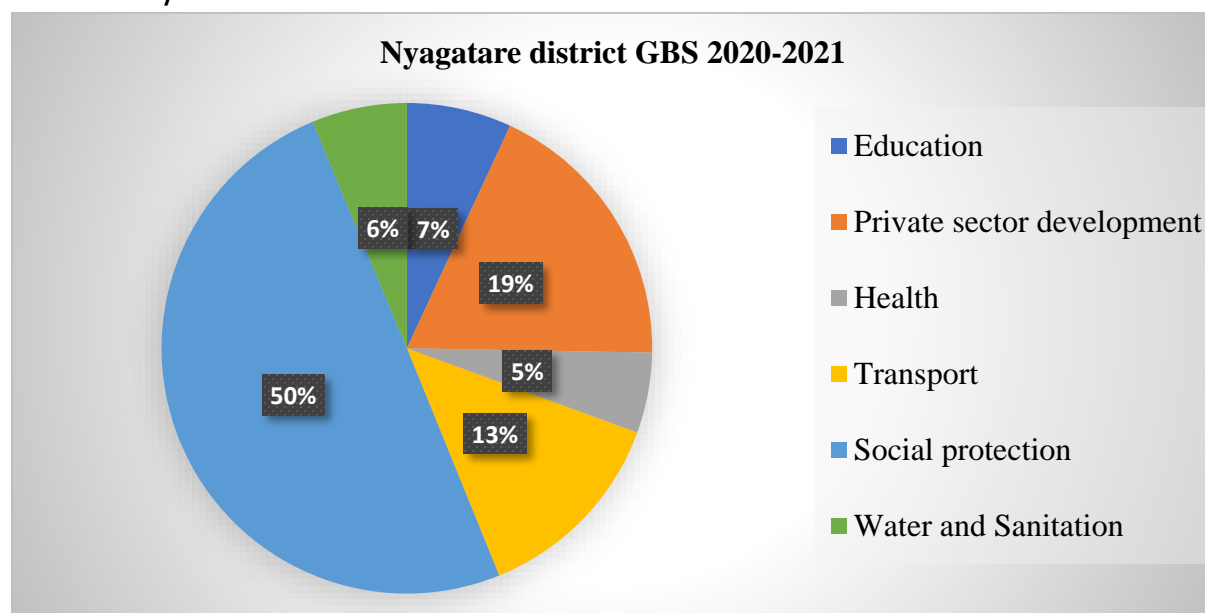
The sum of gender budget allocation for all the elected districts and Kigali city indicate that social protection has been highly considered for the year 2020-2022. Observation from the figure and the details of the budget allocations indicate consistencies in annual budget allocations intended for gender mainstreaming with sector ministries. For example, with the government efforts to prioritize infrastructure development, districts and Kigali city in their gender budget allocations have focused on transport, while housing comes in the third position. Even though the analysis show that each district has its own sector priorities, they all focus on sectors that ascertain the achievement of objectives of the NST I pillars economic and social transformation. The gender budget statements provide hope for long-term achievement of gender equality through different programs that influence the livelihoods of the citizens.

Rwanda civil society appreciates the fact that social protection programs have been allocated a big share of budget in GBS. However, programs such as water and sanitation, energy (cooking), environment and education have not been allocated a big budget share. There is a need to balance

budget allocation. The Rwanda civil society recommends that districts be consistent on gender analysis of the programs to be able to realise impacts to the populations.

Nyagatare district has focused heavily on education as a program that has huge gender gaps. The district carried out situational analysis of education, health, private sector development, transport, water and sanitation and social protection. However, the biggest share of the gender budget is allocated to the education sector. The district intends to construct 145 classrooms, and 262 latrines for primary and secondary education to solve to reduce pressure on the available facilities, which are overcrowded and facilitate the improvement of quality education for both boys and girls. The education sector is allocated 50 percent of the total gender budget allocation. The district further argues that in the construction of the infrastructure, employment opportunities in the construction process will be consider gender distribution.

Figure 7: Gender Budget allocation for Nyagatare district FY2020/21



Source: GBS annexes, MINECOFIN, 2020/21

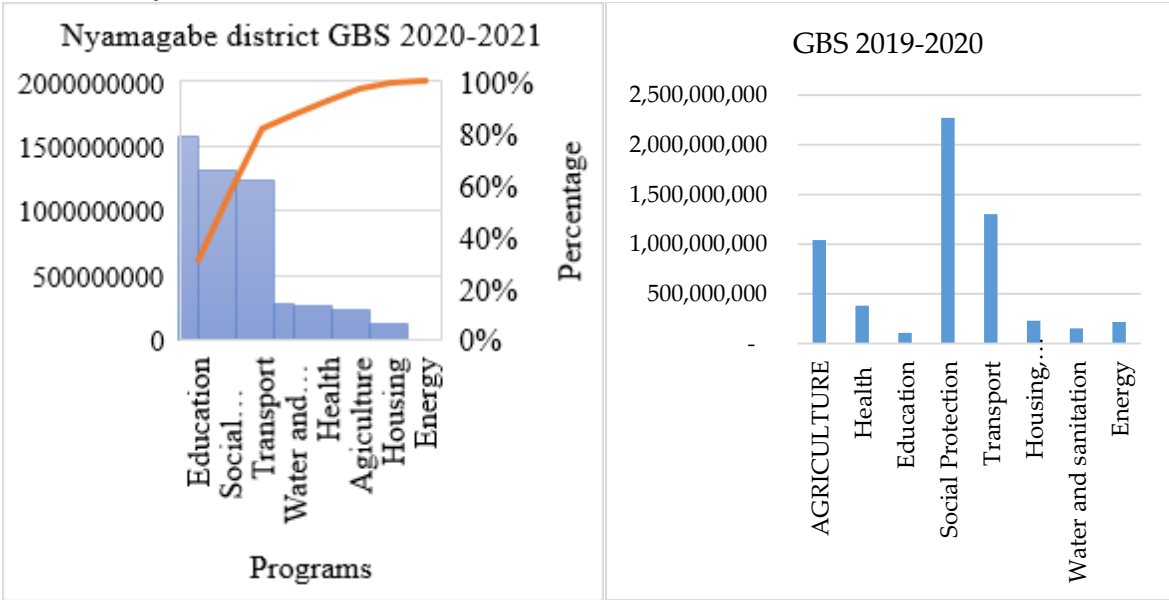
Private sector development has been allocated 19 percent which is the second highest in gender budget allocations while Transport program has been

allocated the third highest share of the gender budget allocations and the district intends to reduce gaps in accessing employment opportunities in the construction of feeder roads.

Nyagatare district is well known for agriculture and livestock faming. This implies majority of men and women earn a living from this sector. Its therefore important to understand why gender budgeting has disregarded agriculture and why the focus is now on social protection and private sector development. Consistent in the analysis is also suggested to have a flow of the budget gender allocations

Nyamagabe district has also allocated the biggest share of the gender budget to education and claim to have quality of education challenges emanating from the large number of students. They intend to resolve the challenge by continuing the construction of classrooms to reduce congestion and match the standard required teacher-student ratio. In the fiscal year 2020-2021, the districts is planning to construct 24 classrooms, provide maintenance for 10 classrooms maintained and 24 toilets will be constructed..

Figure 8: Gender Budget allocation for Nyamagabe district FY2020/21



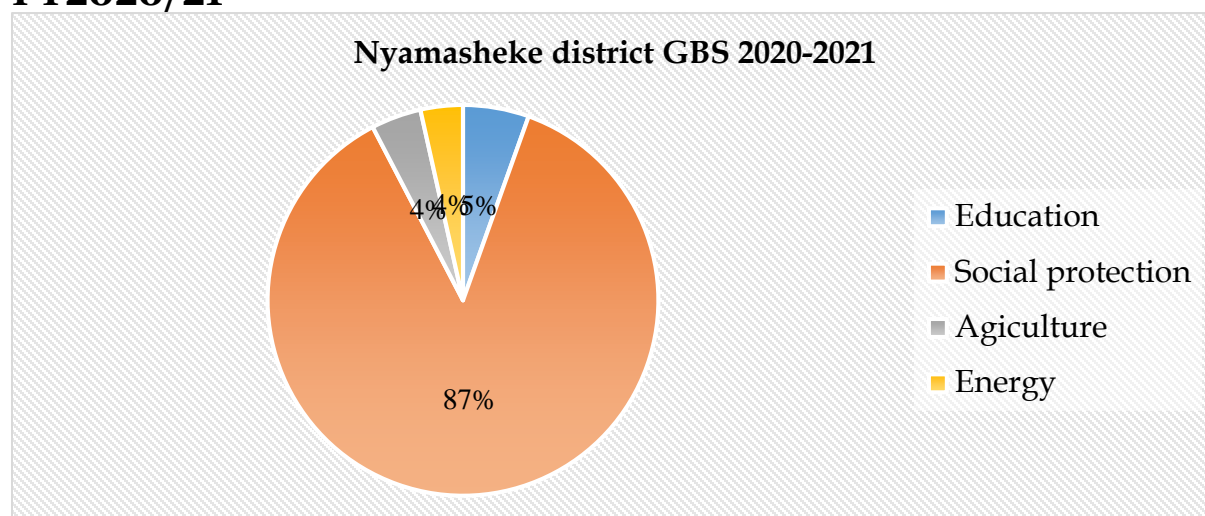
Source: GBS annexes, MINECOFIN, 2020/21

The analysis provides a glimpse of observations, where inconsistencies in gender budgeting gaps through the situational analysis in Nyamagabe district are non-disputable.

In 2019/20 the gender budget allocation focused on social protection and transport. For the fiscal years 202/2021, the district changed focus to education and social protection. This change in focus over a period of only one year, may lead into inconsistencies in program focus, which affects gender mainstreaming in programs.

Nyamasheke district allocated gender budget at 87 percent to social protection. Statistics indicate that 69.3 percent of households lives in poverty, among them 41.5 percent live in extreme poverty in the district. The district argues that the main cause of poverty for majority households is the lack of source for income generation. In order to increase the incomes of households, the districts intends to support vulnerable households by providing direct support to them and create jobs through public works (creation of radical terraces, progressive terraces, and maintenance of roads).

Figure 9: Gender Budget allocation for Nyamasheke district FY2020/21



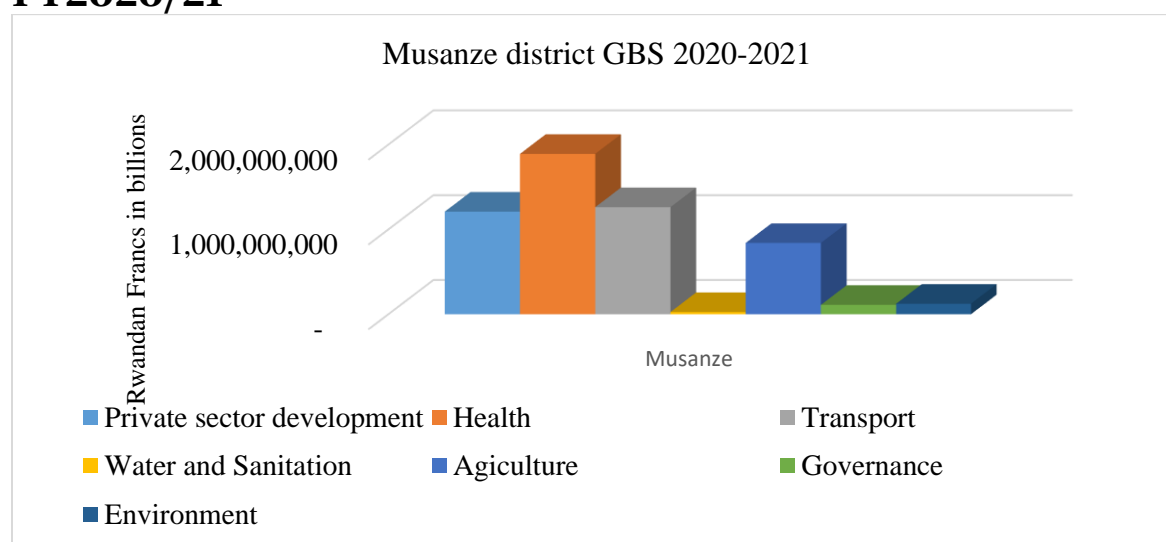
Source: GBS annexes, MINECOFIN, 2020/21

At the program level, the district seems to have the focused on only social protection, to be implemented with a gender mainstreaming perspective. However, one query that has not been elaborated in the gender budget statements of the district remain. Nyamasheke is one of the rural districts with majority of the people are employed and engaged in agriculture sector. It is therefore, not clearly explained how GBS for Nyamasheke considers agriculture the least in terms of GBS budget allocation with 4 percent.

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The analysis of the gender budget statements for Musanze district highlight more allocations in health, private sector, transport, and agriculture. The district intends to reduce the share of the population that is engaged in agriculture towards self-employment in to business and other sectors. Thus, the district has allocated gender budget to transport and health and the private sector development to induce and increase the number of people to private business undertaking. The analysis of the gender gaps provides the differences between men and women, boys, and girls, and how these differences may be narrowed down by reducing active engagement in agriculture especially for the youth and increasing off farm activities. .

Figure 10: Gender Budget allocation for Musanze district FY2020/21



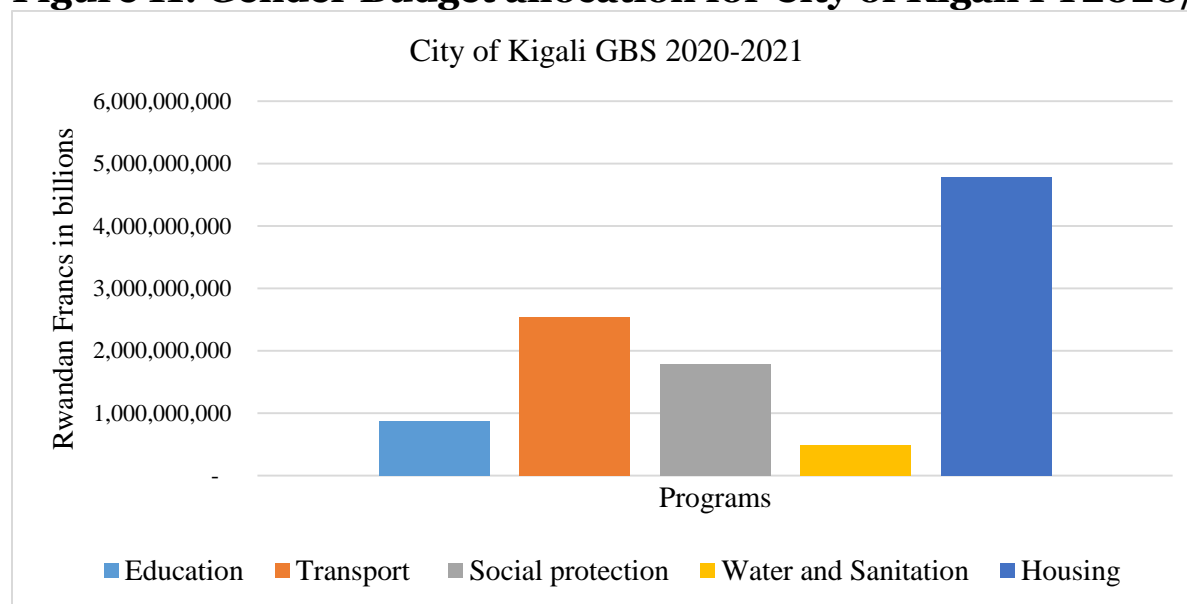
Source: GBS annexes, MINECOFIN, 2020/21

Similar to other districts, there are inconsistencies in analyzing gender gaps in the situational analysis, where no actual figures are provided. The gender budgeting allocations thus would seem to be unrealistic if no actual analysis and facts are provided. The district intends to move off from agriculture gradually and focus on being a secondary city with private sector led.

More budget is in health, private sector, and transport. Civil society appreciates that health has a visibility this time but is worried about agriculture since majority of Musanze people are heavily involved in agriculture activities for their livelihoods.

The analysis of the gender budget statement for the city of Kigali that encompasses Gasabo, Nyarugenge and Kicukiro districts indicate that the city has allocated gender budgets to key priority programs of housing and transport. In the transport program, the city of Kigali through the gender situational analysis finds that there are gaps in employment between men and women in construction. The city of Kigali through accelerated urbanization intends to engage contractors to employ women as well as men in the city of Kigali construction projects. City of Kigali will also mobilize and encourage women with skills in construction to find jobs in these projects. Under housing, the city of Kigali will improve on the roads that facilitate the construction of affordable houses. In the project, women will be given priority. In such projects, employment of women will also be considered as a mechanism to increase incomes to women headed households. Even though the city of Kigali highlights positive intends to reduce and narrow the gender gaps identified in the programs, the situational analysis is still lacking. The situational analysis does not provide the actual figures for example, of women headed households in the city of Kigali, the unemployment facts disaggregated by sex, or the skills owned by the women and men, capable of being employed in the city of Kigali development projects as suggested.

Figure 11: Gender Budget allocation for City of Kigali FY2020/21



Source: GBS annexes, MINECOFIN, 2020/21

Rwanda civil society platform welcomes government's efforts towards improving gender mainstreaming through the gender budget statements for government institutions, ministries, and districts. However, the main observation from the analysis of the gender budget statements portrays low levels of situation analysis and identification of gender gaps in programs and sub-programs. The districts and government institutions as well as ministries need to raise measures that would enhance efficiency and effectiveness in the allocation of gender budgets from the public resources. Focusing on specific sectors that provide most of the population livelihood such as agriculture sector should be highly considered. Despite the sectors significant contribution to the economy, employing female and male, boys and girls, gender budget allocations in agriculture continues to be constrained with low percentages. The high non-allocation levels to agriculture continue to limit gender mainstreaming in the biggest sector. Gender mainstreaming in agriculture does not only lead to narrowing gaps in the sector, but also provides an impetus for the population to mainstream

gender and increase productivity, which is essential for the industry, tourism, and other sectors.

4. CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

This report presents the consolidated response and proposals from Rwanda civil society platform on the analysis carried out on the budget framework paper and the gender budget statements as its annexes. It is evident from the above analysis that the budget for 2020/21 financial year was aligned to National Strategy for Transformation 1, specifically its pillars. Key NST 1 priority sectors in the infrastructure, energy, and private sector development & youth employment continued to receive the highest budgetary allocation. What is emerging, however, is that there are other intervening factors that are constraining the growth of the Rwandan economy. These include low domestic taxes, overdependence on few export commodities such as coffee and tea, and heavy reliance on loans and grants from external sources.

The government should as a matter of priority plan to increase the agriculture budget towards the 10 percent of the budget as in the Maputo declaration, and introduce measures to bring down prices of farm inputs and in particular, fertilizers and seeds. The education sector has been allocated slightly higher share of the total budget, but emphasis should be on improving quality. A proportion of budgetary allocations for scholarship, infrastructure and others should as much as possibly support girl child education in order to improve the gender imbalance in the access of education that favors boys.

The analysis of gender budget statements for ministries with higher budget allocations and districts from each of the provinces and Kigali city highlights some gaps in the gender situational analysis for programs. The analysis of gender budget statements indicate that there is a significant reduction in the budget for major programs at district level such as agriculture as a share of the total gender budgeting allocations. Further, the analysis reveals limited analysis of the gender gaps in the programs and sub-programs, and the

remedial measures to curb the identified gaps. The government must put in place measures to ensure that the gains made so far in gender mainstreaming are sustained. Rwanda civil society platform believes the recommendations proposed will also provide the necessary stimulus for increased gender mainstreaming, and general improvement of the economy.

4.2 Recommendations

The Rwanda civil society platform highly commend government's initiative introduce gender responsive budgeting mechanisms as a measure of the mainstreaming gender in the national budget. The government is applauded for the use of the gender budget statement in response to gender mainstreaming as it provides the mechanism of narrowing down the gender gaps in programs and sub-programs. The analysis of the gender budget statement from the budget framework paper for the fiscal year 2020-2021 has highlighted some gaps that this report presents. Rwanda civil society platform has recommended some of the following actions that would improve the gender budget statements from ministries, government agencies and districts.

1. The government should create, a position of gender planning specialist in each planning unit of all government institutions. The gender planning specialist will be the focal person for gender mainstreaming in all sectors. This will facilitate the achievement NST I target of gender mainstreaming across all sectors by analysing the sector gender gaps and providing mechanisms for reducing the same gaps through gender budget statements.
2. Rwanda civil society proposes that government increases capacities of planning and budgeting specialists in various budget agencies to equip them with analytical skills regarding gender situational analysis of programs and sub-programs. This will help to define the appropriate interventions that address the identified gender gaps.
3. The government should enforce the production and implementation of the Gender budget statements by ministries and agencies. Presently, ministries and districts provide gender budget statements that do not

elaborate the key gaps. Some GBS are lacking while others are simply substandard. The government should emphasize the importance of Gender budget statements and how important they are to the development of the people through gender budgeting.

4. Rwanda civil society recommends that gender budget allocations to key programs, subprograms and sectors be increased progressively. This is should focus on the identified gaps, so that they can be reduced sustainably in the long run.
5. Rwanda civil society platform recognise that current the government's effort to support research and carrying out surveys on various important aspects of the economy. It was noted that the current published information is not used by government institutions in the analysis of gender budgeting. It is recommended the use of data produced by the National Institute of Statistics for Rwanda and other gender and sex-disaggregated data reports during the analysis.
6. Rwanda civil society recommends that the government establishes a strong monitoring and controlling mechanism to ensure budget allocated for gender main streaming is spent on desired activities to achieve the planned and needed outcomes. Civil society suggest having a baseline and planned targets in the gender analysis to be able to have a basis for monitoring.
7. Rwanda Civil Society recommends that gender equality dimensions are systematically mainstreamed in different accountability mechanisms like IMIHIGO, public hearings, etc. This will ensure that different sectors pay attention to the gender responsiveness of planned interventions.
8. Rwanda civil society suggests the involvement of stakeholders in the budget analysis especially for the districts that work closely with non-governmental organisations. Further, civil society recommends consistency in the specific programs in a medium term-framework to have an observable effect.

