

RWANDA

Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda



United Nations Development Fund for Women



**Integrating Gender Responsive Budgeting into the
Aid Effectiveness Agenda**

Rwanda Country Report

**John Mutamba
Cyuma Mbayiha**

The European Commission is the executive body of the European Union. Led by 27 Commissioners, it initiates proposals of legislation and acts as guardian of the Treaties. The Commission is also a manager and executor of common policies and of international trade relationships and is responsible for the management of European Union external assistance. The Commission chairs the Programme Steering Committee for the EC/UNIFEM programme 'Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda'.

UNIFEM is the women's fund at the United Nations. It provides financial and technical assistance to innovative programmes and strategies to foster women's empowerment and gender equality. Placing the advancement of women's human rights at the centre of all of its efforts, UNIFEM focuses on reducing feminised poverty; ending violence against women; reversing the spread of HIV/AIDS among women and girls; and achieving gender equality in democratic governance in times of peace as well as war.

This publication has been produced by UNIFEM with the assistance of the European Union. The contents of this publication are the sole responsibility of the authors; they do not necessarily reflect the views of UNIFEM, the United Nations or any of its affiliated organizations, and can in no way be taken to reflect the views of the European Union.

This research report has been generated as part of a UNIFEM programme, "Integrating gender responsive budgeting into the aid effectiveness agenda". The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities-specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

304 East 45th Street
15th floor
New York, New York 10017 USA
Tel: 212-906-6400
Fax: 212-906-6705
www.unifem.org

For further information please visit the GRB website on www.gender-budgets.org or email gender.budgets@unifem.org.

TABLE OF CONTENTS

ACRONYMS

ACRONYMS	6
Development aid in country.....	7
The country’s planning, budgeting, and evaluation framework.....	7
GRB EXPERIENCE IN RWANDA	8
RECOMMENDATIONS	9
1. DEVELOPMENT MANAGEMENT CONTEXT	11
1.1 Background to country.....	11
1.1.1 Population (sex and age-disaggregated)	11
1.1.2 GDP per capita	12
1.1.3 Poverty and inequality.....	12
1.1.4 Employment.....	12
1.1.5 Human and Gender development indexes.....	12
1.2 Development aid in country.....	13
1.2.1 Rwanda’s Key Partners and contributions	13
1.2.2 Aid from the European Union	18
1.2.3 Aid from the United Kingdom.....	20
1.3 Description of the country budgeting, planning and evaluation framework.....	22
1.3.1 Planning Framework	22
2. GRB EXPERIENCE IN RWANDA	28
2.1 <u>Background</u>	28
3.1 Expenditures for 2007	32
4. CONCLUSION	33
5. RECOMMENDATIONS	35

ACRONYMS

CCOAIB	Conseil de Concertation des Organisations d' Appui aux initiatives de base
CDC	Community Development Fund
CDF	Communal Development
CEDAW	Convention on the Elimination of Discrimination Against Women
BFP	Budget Framework Paper
DDP	District Development Plan
DIP	Decentralisation Implementation Plan
EDPRS	Economic Development and Poverty Reduction Strategy
EICV	Enquete Integrale Sur les Conditions de vie des Menages
GELD	Gender Equitable Local Development
GoR	Government of Rwanda
HIDA	Human and Institutional Development Fund
JAF	Joint Action Development Forum
LG	Local Government
MDGs	Millennium Development Goals
MIFOTRA	Ministry of Public Service and Labour
MIGEPROF	Ministry of Gender and Family Promotion
MIGEPROFE	Ministry of Gender And Women In Development
MINAGRI	Ministry of Agriculture
MINALOC	Ministry of Local Government, Community Development and Social Affairs
MINECOFIN	Ministry of Finance and economic Planning
MINEDUC	Ministry of Education
MININFRA	Ministry of Infrastructure
MINISANTE	Ministry of Health
MINITERE	Ministry of Environment, Lands, Water, Forestry and Mines
MTEF	Medium Term Expenditure Framework
NEPAD	New Economic Partnership for African Development
PRSP	Poverty Reduction Strategy Paper
RALGA	Rwanda Association of Local Government Agencies
RDSF	Rwanda Decentralization Implementation Framework
RIAM	Rwanda Institute of Administration and Management
SIP	Strategic ISSUES paper
TOR	Terms of Reference
UNCDF	United Nations Capital Development Fund
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women

EXECUTIVE SUMMARY

Development context

Rwanda is a post-genocide country, which has made significant progress in various areas of development, particularly in the area of promoting good governance as a pre-requisite for poverty reduction.

The country's development is guided by national as well as international development frameworks, which underpin the value added of promoting the principle of gender equality as a development paradigm as upheld by the Government of Rwanda. In terms of promoting gender equality, the Government of Rwanda commits itself to several targets in the education sector.

Rwanda's basic development indicators reflect a country of low economic status with a healthy economic performance; Rwanda is projected to be a middle-income country by 2020. Available statistics show that poverty remains one of the challenges affecting the country. The issue of feminized poverty is manifested in the higher proportion of females living below the poverty line compared to males.

Development aid in country

Rwanda is a country that is still highly dependent on foreign assistance. Net official development assistance (ODA) to Rwanda in 2006 was USD 585 million; and accounted for 24% of gross national income. About half of the government budget comes from foreign assistance.

Rwanda's largest donor is the UK through its development arm, DFID. Other major donors are the European Commission, United States of America, and the World Bank.

Rwanda's wish to exercise effective leadership over its development policies and strategies and aid has been defined within its policy on external aid. The majority of donors agreed to adopt the 2010 targets related to aid modalities and procedures.

The development aid policies and practices of donor organizations are more or less aligned with the government of Rwanda's development framework. Gender is stated to be a cross-cutting issue for donors and the government of Rwanda, however, in both cases there are clear gaps between policy and implementation practices. DFID has in the past partnered with the Ministry of Gender to support a gender mainstreaming development programme, which included a gender responsive budgeting initiative. Similarly, DFID has been strongly involved in institutionalizing gender mainstreaming within the education sector.

The country's planning, budgeting, and evaluation framework

Rwanda's development planning, both medium and short-term, is guided by the EDPRS 2008-2012. At local government level, all districts have elaborated five-year development plans drawing on the EDPRS in order to align national priorities and local needs. Plans are underway to revise the development plans with a view to integrating a gender dimension in the documents.

Due to the existing capacity challenges within the institutions in terms of planning skills, there are still gaps in terms of setting up practical indicators for monitoring progress and turning the

good planning practices into concrete benefits for different sections of the population. There are no performance budgeting indicators at national and decentralized levels.

The central government departments are responsible for designing policy and setting standards that are to be followed during planning, budgeting and implementation by districts. The local governments or the districts are mainly in charge of implementation and service delivery.

The budgeting process in Rwanda is coordinated and spearheaded by the Ministry of Finance and Economic Planning.

Joint sector consultations take place once a year and happen before sector review meetings whose objective among other things is to develop consensus on the priorities, implementation status and resource allocations among the different stakeholders. Joint sector review meetings are attended by lead sector ministries, donor agencies, district representatives, civil society organizations and members of the private sector.

There is a cluster on cross-cutting issues that is coordinated by MINECOFIN and co-chaired by lead donor institutions DFID and UNIFEM.

In terms of the gender machinery and its role in the process of planning and budgeting, the Ministry in the Prime Minister's Office in Charge of Gender and Family Promotion under the Prime Minister's Office is mandated to play a leading role coordinating and monitoring the implementation of the national gender policy.

The Ministry's capacity is currently constrained in fulfilling its mandate as the lead institution in matters relating to gender mainstreaming and gender budgeting in particular. With the public sector reform that started four years ago, the ministry has been seriously affected in terms personnel being greatly reduced. The Ministry of Gender and Family promotion is currently playing a limited role in coordination, monitoring and policy orientation because of its strictly diminished size.

GRB experience in Rwanda

A gender budgeting initiative was started in 2001 through a comprehensive gender mainstreaming programme championed by the then Ministry of Gender and Family Promotion and DFID as the donor agency. Five pilot ministries were selected for participation in 2002 so as to be able to influence their 2003 budget.

This initiative created a strong sense of awareness about the importance of budgeting from a gender perspective and created some demand from the lead institutions such as the Parliament, and the Ministry of Finance and Economic Planning. However, the initiative did not continue when the DFID funding ended.

A new planned activity is spearheaded by the Ministry of Finance and it will involve several other ministries and local governments.

Gender Budget Analysis of Education Sector

The Government of Rwanda has shown very strong political will to promote gender equality in all spheres of life including in the education sector.

Despite gender parity in net enrolment in primary schools, there are serious gaps in enrolment at secondary and tertiary levels, and the gender gap in academic performance remains a challenge at primary and secondary level. Girls account for only 40% of those who succeed in primary school national examinations and only 31.1% of those at lower secondary level (Tronc commun).

The education sector has adopted a sector-wide approach (SWAP) in planning and is appreciated by donors as displaying good performance in the use of SWAP-based based planning. The latter is taking over from the project approach of funding the education sector.

The major donors of the education sector provide funds through general budget support and sector budget support. The major donors are DFID, ADB, The Netherlands, the World Bank and Belgian Cooperation.

The main programmes that the education sector has prioritized are pre- primary and primary education, secondary education, tertiary education, technical and vocation training. There are sub-programmes linked to the large programmes. These include science and technology, teacher training and institutional support.

The education sector has been able to develop its planning and budgeting processes through support from DFID. The latter has played a key role in building the capacity within the sector particularly in planning.

Recommendations

- There is a need to put in place and strengthen an institutional framework that will ensure more efficient monitoring and coordination of gender-responsive budgeting processes in different institutions.
- The public sector reforms and the Public Finance Management reform that are underway in the country should be used as entry points for gender responsive budgeting.
- The Ministry of Education should strengthen the gender desk and use it as an entry point for gender mainstreaming and gender-responsive budgeting in particular.
- The success of gender-responsive budgeting in the context of improving aid effectiveness will depend on building of capacities within key institutions at national and local level through training and technical backstopping in areas of gender planning and budgeting.
- There needs to be engagement with gender champions within civil society organizations in Rwanda and elsewhere to get necessary expertise and advance gender-responsive budgeting by learning and sharing best practices from the region.

- Government needs to develop a system of providing coherent, comparable, and timely data disaggregated by sex and other background variables, to monitor implementation of the National Gender Policy.
- The Ministry of Finance and Economic Planning in collaboration with the Ministry in charge of Gender need to develop and strengthen accountability mechanisms between government and development partners that will ensure that budgeting and financing procedures are gender-responsive.

1. Development management context

1.1 Background to country

Rwanda is a post-genocide country that has made significant progress in various areas of development, particularly in the area of promoting good governance as a pre-requisite for poverty reduction.

The country's development is guided by its long-term development plan with two sets of targets: The Millennium Development Goals (MDGs) have targets set for 2015, and the objectives of Rwanda Vision 2020 have targets set for 2020.

Furthermore, the Government of Rwanda has committed itself to the implementation of the Paris Declaration by addressing the following issues:¹

- Strengthening partner countries' national development strategies and associated operational frameworks (e.g. planning, budget, and performance assessment frameworks)
- Increasing alignment of aid with partner countries' priorities, systems and procedures and helping to strengthen their capacities
- Enhancing donors' and partner countries' accountability to their citizens and parliaments for their development policies, strategies and performance.

These and other important elements within the declaration provide a good basis for mainstreaming gender concerns within the planning, budgeting and monitoring system of different countries' public finance systems. However, the Declaration itself is silent on the issue of promoting gender equality.

Rwanda's Vision 2020, which is a long-term development framework/ planning tool over a 20-year period, emphasises among other things the importance of promoting gender equality. It commits the country to:

- support education for all, including increasing access to primary education from 69% of school-age children in 2000 to 100% in 2010;
- eradicate all forms of discrimination, including gender-based education disparities; and
- practise a positive discrimination policy in favour of women- fight against poverty for all social groups and citizens.

The above objectives are highlighted for their direct link with the gender equality agenda.

1.1.1 Population (sex and age-disaggregated)

Rwanda has a population of 9.1 million (2007 population estimate, NISR) of which 85% live in rural areas. The 2003 Population Census indicated that 52.1% of Rwandans are females. The population is predominantly young with 60% below 25 years of age.

According to the National Development Report for Rwanda of 2007, the number of Rwandans increased by 600,000 between 2001 and 2006. This means an annual population growth rate of 2.7% which is considered high and constitutes a major challenge for food

¹ Paris Declaration On Aid Effectiveness: Ownership, Harmonization, Alignment, Results and Mutual Accountability

security, per capita income, and environmental degradation and requires innovative strategies to be devised. If the growth rate is not properly managed it could have very serious effects on the country's development goals. Indeed rising poverty levels at the same time as a relatively high economic growth rate are one of the greatest challenges facing Rwanda today.

1.1.2 GDP per capita

Rwanda had an estimated gross domestic product (GDP) of USD 371 per capita in 2007 and it is projected to be 900 \$ in 2020 according to Vision 2020. The annual growth rate in GDP stood at 6.0% in 2007.

1.1.3 Poverty and inequality

The general level of poverty is relatively high. However men and women are differently affected by poverty. According to the latest Household Living Conditions Survey, conducted by the Government of Rwanda in 2005-06, 37% of the population lived below the extreme poverty line (0.4 dollars per day) and 57% fall below the upper poverty line (US\$ 1 per day). 62.2% of female-headed households in Rwanda are under the upper poverty line compared to 54.3% of male-headed households.

Income inequality, which appears to be increasing, constitutes an obstacle to poverty reduction and sustainable economic growth. The country's Gini Coefficient increased from 0.47 in 2001 to 0.51 in 2006. According to the National Human Development Reports from 2001 to 2007 inequality in Rwanda is rising. It is imperative to adopt appropriate measures aimed at addressing the issue of rising inequality in order to achieve the country's development goals.

1.1.4 Employment

According to the Economic Development and Poverty Reduction Strategy (EDPRS) 2008-2012, employment creation for the rapidly growing population is one of the key priorities as reflected in the flagship programme entitled "Sustainable Growth for Jobs and Exports".

Rwanda's legislation related to employment guarantees equal remuneration for men and women for the same work. Despite the legal framework and employment policies that guarantee equality of employment between men and women, available statistics show inequalities between women and men as demonstrated by the statistics below:

- The 2002 Population and Housing Census shows that of the total labour force employed by the public sector only 34.6% are women.
- In the informal private sector only 26.2 % of those employed are women.
- Women account for 19.4% of those employed within the executive, legislature and top management cadres.
- 77.9% of unpaid farm workers are women.

These patterns result in the higher poverty levels among women, which are exacerbated by the higher unpaid domestic burden of work.

1.1.5 Human and Gender development indexes

Human development index (HDI): With a HDI of 0.452, Rwanda is ranked at 161 out of 177 countries (UNDP Human Development Report 2007)

Gender Development Index (GDI): With a GDI of 0.45, Rwanda is ranked at 140 out 157 countries.

1.2 Development aid in country

Net official development assistance (ODA) to Rwanda in 2006 was USD 585 million; this accounted for 24% of gross national income, and approximately half of the government budget. Seventeen donors together provided together 93% of the country's ODA in 2008.

1.2.1 Rwanda's Key Partners and contributions

The following tables will give us an idea of the relative levels of contribution of the European Commission and the UK – the two focus donors for this report - and how they stand compared with other partners. From the following table, we learn that the main donor country is the United Kingdom through its development arm, DFID. The total aid disbursed by DFID for the year 2007 was 99 million dollars, of which 71 million dollars was given as general budget support and 6 million dollars were allocated to other programme-based support. The DFID programme-based aid accounted for 86% of total DFID aid in 2007.

The other major sources of funding are the European Commission, which provided 85 million dollars of which 29% was programme-based in 2007, the United States which donated 156 million dollars but none as budget support or other programme-based support, and the World Bank which provided US\$ 118m, of which 57% was in the form of programme-based aid. The Bank provides both grants and loans.

Donors	Programme-based approaches (PBAs)			Total aid disbursed (USD m) d	PBA as %age of total aid	
	Budget support (USD m) A	Other PBAs (USD m) B	Total (USD m) c = a + b		2005 (for reference)	2007 (%) e = c / d
	African Dev. Bank	35	0		35	63
Belgium	5	0	5	49	0%	10%
Canada	0	0	0	13	0%	0%
European Commission	24	--	24	85	28%	29%
France	0	0	0	0	43%	--
GAVI Alliance	0	2	2	7	--	35%
Germany	2	2	4	16	28%	26%
Global Fund	0	37	37	37	100%	100%
IFAD	0	10	10	10	0%	100%
IMF	0	0	0	4	74%	0%
Japan	0	3	3	17	0%	19%
Netherlands	0	8	8	26	0%	29%
Sweden	12	0	12	21	69%	56%
Switzerland	0	0	0	4	0%	0%
United Kingdom	71	6	77	90	82%	86%
United Nations	0	12	12	58	0%	21%
United States	0	0	0	156	0%	0%
World Bank	65	3	68	118	58%	57%
Total	213	84	297	774	42%	38%

SOURCE : MINECOFIN

Concerning the question on how much aid for the government sector uses country systems, we can get an answer from the table below. Columns: **A** = amount of aid disbursed by donors for government sector; **B** indicates the amount of aid actually executed within the budget; **C** indicates the amount of aid that was subject to financial reporting in Rwanda; **D** indicates the amount of aid that was subject to auditing in Rwanda; **E** indicates the amount of aid that used government procurement procedures.

Donors	Aid disbursed by donors for government sector	Public Financial management (PFM)					Procurement		
		Budget execution	Financial reporting	Auditing	2005	2007	Proc. systems	2005	2007
	(USD m) 2007 ?	(USD m)	(USD m)	(USD m)	(for reference)	(%)	(USD m)	(for reference)	(%)
	A	b	C	D		avg(b,c,d) / a	e		e / a
African Dev. Bank	63	35	35	35	61%	54%	35	61%	54%
Belgium	32	5	5	5	52%	15%	21	75%	66%
Canada	11	0	1	1	0%	9%	1	0%	13%
European Commission	77	24	24	24	28%	32%	24	28%	32%
France	0	0	0	0	0%	0	0	0%	0
GAVI Alliance	7	0	0	7	--	33%	0	--	0%
Germany	12	5	5	5	37%	47%	5	37%	47%
Global Fund	37	0	37	0	0%	33%	25	100%	66%
IFAD	10	10	10	10	0%	100%	10	0%	100%
IMF	4	4	4	4	74%	92%	4	74%	92%
Japan	17	3	3	3	9%	19%	3	26%	19%
Netherlands	15	0	9	5	0%	32%	7	0%	48%
Sweden	20	12	12	12	75%	59%	12	75%	59%
Switzerland	3	0	0	0	67%	0%	0	67%	0%
United Kingdom	77	71	75	75	86%	96%	77	87%	100%

Note: « GAVI Alliance » is the Global Alliance for Vaccines and Immunization.

The average aggregate of B, C and D and the ratio e/a are relatively high for aid from both the UK (96%) and the EC (87%). The progress made between 2005 and 2007 in respect of UK aid is higher than that of EC aid (10 % points vs 4 % points increase for B-C-D average aggregate) and (13 % points vs 4% points increase for E/A ratio).

The nature, volume and management of aid to Rwanda have changed significantly since the genocide and civil war of 1994; aid is increasingly focused on long-term development instead of the post-genocide reconstruction and rehabilitation efforts. Rwanda's ability to exercise effective leadership over its development policies and strategies has been proven in many ways. On 26th July 2006, the Cabinet endorsed Rwanda's first ever policy on external aid. The "*Rwanda Aid Policy Document*" stresses the importance of reducing transaction costs, and strengthening national ownership. As a result significant emphasis is placed on the use of national systems, and in particular budget support as its preferred modality. The majority of donors agreed to adopt the 2010 targets (see below) which are all related to aid modalities and procedures.

2010 aggregate targets of Rwanda's Aid Policy Document

Indicator: 2006	Survey Results (Baseline)	Donors commit to...by 2010	Target for 2010
Aid flows are aligned with national priorities	49% of aid reported on budget	Halve the proportion of aid flows to government sector not reported on government's budget(s)	85% of aid reported on budget
Strengthen capacity by co-ordinated support	58% of technical cooperation is coordinated	50% of technical co-operation flows implemented through coordinated programmes consistent with national development strategies.	At least 50% of technical cooperation is coordinated
Use of country PFM systems	50% of donor agencies use Government of Rwanda systems	90% of donors use partner countries' PFM systems	90% of donors use GoR PFM systems
	41% of aid makes use of GoR PFM systems	A one-third reduction in the % of aid to the public sector not using partner countries' PFM systems	61% of aid makes use of GoR PFM systems
Use of country procurement systems	55% of donor agencies use GoR procurement system	90% of donors use partner countries' procurement systems	90% of donors use GoR procurement system
	43% of aid uses GoR procurement system	A one-third reduction in the % of aid to the public sector not using partner countries procurement system	62% of aid uses GoR procurement system
Avoiding parallel PIUs	48 parallel PIUs	Reduce by two-thirds the stock of parallel project implementation units (PIUs).	16 parallel PIUs
Aid is more predictable	69% of aid disbursed in the fiscal year for which it was scheduled.	Halve the proportion of aid not disbursed within the fiscal year for which it was scheduled.	85% of aid disbursed in the fiscal year for which it was scheduled
Use of common arrangements or procedures	38% of aid provided in the context of PBAs	66% of aid flows are provided in the context of programme-based approaches.	66% of aid provided in the context of PBAs
Missions to the field	An average of 13% of individual donors' missions were undertaken jointly	40% of donor missions to the field are joint.	40% of donor missions to the field are joint.
Country analytic work	An average of 49% of individual donors' country analytic works were undertaken jointly	66% of country analytic work is joint.	66% of country analytic work is joint.
Mutual accountability	No mutual assessment review	All partner countries have mutual assessment reviews in place.	Mutual assessment review in place.

The table demonstrates that the Rwandan government and its donors are committed to advancing the aid effectiveness agenda.

In the 2006 World Bank's Review of Results-Based National Development Strategies, Rwanda received a 'B' rating in the assessment of the existence (or not) of the country's operational development strategy to which donors can align development assistance. The

rating was based on a number factors including but not limited to: compliance with standard financial management rules related to public finance spending, reporting on service delivery and activities, use of performance contracts, proportion of civil society organizations satisfied with the legal framework, civil society's level of involvement in socio-economic development and the use of citizens report cards and community score cards as accountability tools.

For the 2008 Survey, Rwanda maintained the B rating of the baseline survey achieved in the World Bank's 2007 assessment. This indicates that significant action has been taken, but further action is needed. This score must, however, be taken in context: the Aid Effectiveness Profile on which the World Bank's 2007 assessment is based was finalised by the World Bank earlier, in December 2006 and the evidence used for the Profile was gathered *prior* to that. Since this assessment, Rwanda's newest medium-term development strategy, the EDPRS was developed largely in the context of best practice, and was finalised in late 2007. Thus, hopefully the country is on course to meet the 2010 target of achieving an 'A' rating.

1.2.2 Aid from the European Union

Rwanda - EU Cooperation goes as far back as July 1963 when the Yaoundé I Convention was signed in the capital of Cameroon. At present, EU-Rwanda relations are governed by the ACP-EU Partnership Agreement signed in Cotonou in 2000 and revised in 2005 in Luxembourg. These agreements cover both aid and trade.

One significant change introduced by the Cotonou 2000 agreement is the plan to end the system of trade preferences given to ACP countries which has long been denounced by the World Trade Organisation (WTO) for breaching free trade rules. The ACP-EU Cotonou agreement provides a framework for introducing trade cooperation in addition to "financial cooperation". Parties of the agreement envisioned a process aimed at establishing new trading arrangements in view of trade liberalisation between ACP and EC member countries. The system of trade preferences are to be replaced by Economic Partnership Agreements (EPA) with regional economic organisations, such as the East African Community (EAC), to which Rwanda belongs. During a preliminary period of economic reforms, ACP countries were preparing for a smooth transition into Economic Partnership Agreements (EPAs). The timeline is as follows:

- new trading arrangements were planned to enter into force by 1st January 2008 at the latest
- as trade liberalisation would start by 2008 at the latest, there would be a transitional period of at least 12 years for all EPAs to be completed throughout all ACP countries.

In the new financial partnership, poverty reduction is at the center of development objectives. Aid is focused on three focal areas for support:

- economic development centering around private sector development and investment, macro-economic and structural policies and reforms, sectoral policies;
- social and human development: social sector policies, youth issues, cultural development; and
- regional cooperation and integration.

At the same time, gender is recognized as an important "cross-cutting" theme to be mainstreamed into all areas of development.

Financial instruments for the implementation of the EC-ACP agreement are the EDF (European Development Fund, non reimbursable aid from EU member states) and the EIB (European Investment Bank, capital risk loans).

Rwanda is an active member of institutions (the ACP secretariat, the ACP-EU council of Ministers, the ACP-EU committee of Ambassadors and the Joint ACP-EU Parliamentary Assembly) that guarantee a permanent political dialogue between the ACP and the EU and the country hosted the recent Joint ACP-EU Parliamentary Assembly which took place in Kigali in November 2007.

The presence of the European Commission was disrupted during the 1994 Genocide and resumed in August 1994. The Delegation was again fully active in 1995 with the implementation of large-scale rehabilitation programmes under the 6th and 7th European Development Fund.

In accordance with the EC-ACP updated agreements, the main objective of the Rwanda-EC Cooperation programme is to alleviate poverty in the context of sustainable development, while according a high priority to human rights and good governance issues. This is outlined in the 10th EDF Country Strategy Paper (CSP) and the National Indicative Programme (NIP) for the years 2008-2013. NIP features a set of tables showing the intervention framework for each sector, the financial programming timetable and a detailed schedule of activities for all listed programmes. Although the document mentions that these programmes are planned over a rolling three-year period, this does not mean that the NIP covers only the 2008-2010 period. This is confirmed by the timetable of commitments and disbursements which includes the 2010-2012 period.

According to the CSP, the areas of intervention for EC cooperation for the period 2008-2013 are meant to address a number of major challenges:

- agriculture is still strongly influenced by weather patterns and needs improvement in terms of productivity;
- periodic energy crises continue to hold up private sector development
- poor infrastructure is constraining rural development.

Apart from general budget support, EC cooperation is firstly focused on support for rural development and secondly on support to energy projects and infrastructure for regional interconnectivity. Most commonly known by the public are large-scale infrastructure projects including the rehabilitation of Kigali-Kayonza, Gitarama-Akanyaru and Kigali City roads, the rehabilitation of Kigali International Airport, the Bugesera water supply project, and the construction and rehabilitation of key Government buildings that were made possible by EC disbursements in the last 4 years.

Outside the two focal areas, EC aid will be provided for good governance programmes and trade and regional integration programmes,

The EU CSP states that “good governance, gender balance, and the environment will be cross-cutting issues across the whole of the programme.” (p.4) We were told by the Head of Delegation, Mr. David MacRae that the EC does not have any money ring-fenced/allocated for gender. But he added that each EC-funded project takes into account gender alongside other cross-cutting issues. Indeed, programmes that target the poorest of the poor have high

potential for making resources available to women as they form the largest portion of the population living in poverty. Also plans are underway to integrate gender-disaggregated indicators in the CPAF (Common Performance Assessment Framework) with the purpose of tracking progress and impact of development programmes on gender equality. The document mentions indicators on education, health, employment, which are key strategic areas for any gender-responsive programme. It is, however, evident that addressing gender is still given lip service since beyond these sectors there is no evidence as to how allocation of aid to address gender issues will take place. It is also evident that the CSP 2008-2013 mentions gender in passing and the only specific gender issue that is highlighted is the poor performance of girls in primary and secondary schools. This could translate into small budgetary allocations to address gender issues in different sectors.

The 10th EDF indicates that over 70% of EC financial support to Rwanda will be in the form of Direct Budget Support. The total amount of this Fund is US \$ 290 million, out of which \$175 million is allocated to General Budget Support to help meet the MDG targets and \$35 million to Sector Budget Support (in particular: road transport and agriculture). The remaining \$80 million are allocated to other items: \$30 million to infrastructure development (Kigali-Gatuna Road) and \$50 million to various pool funds (\$20 million to the Poverty Reduction Pool Fund and \$30 million to support institutions such as the National Electoral Commission, the National Institute of Statistics and the Common Development Fund (set up to support local governments by financing decentralised development projects)).

1.2.3 Aid from the United Kingdom

The UK provides 70% of its aid as Direct Budget Support, of the rest, 6% is allocated to Education and Health (as sector-wide approaches), and the remaining 24% is dedicated to various basket funds such as Technical Assistance grants, growth programmes, and social protection.

The development aid policies and practices of the UK in Rwanda are informed by a 3-year “Country Assistance Plan” (CPA) which is aligned to Rwanda’s EDPRS. The current plan was not yet available to the public (Conversation with Isabelle Cardinal, DFID Gender Focal Point, 08-06-26) but the 2003-2006 CAP says the following on gender: “our support for gender equity will focus on supporting the Ministry for Gender and the Promotion of Women and its partners to mount an effective and coherent policy and monitoring response to the high levels of gender inequality and female poverty that exist in Rwanda.” (p.3)

Although we were told during the interview that there was no annual allocation to gender, as the table shows, expenditures on gender are explicitly ear-marked and accounted for about 2.6% of the 2006 planned budget. The gender equity component amounts to £2.7million out of total budgetary allocation of £126.3 million.

Country Plan Expenditure Profile (DFID-Rwanda)

£ millions	2003-4	2004-5	2005-6
Direct Budgetary Support	25	28	31
Effective PRS Implementation	1.6	2	2
Education	3.8	4.5	4
Rural Transformation	0.2	1.5	4
Accountable & Democratic Systems of Governance	1	2	2
Social Stability and Reconciliation	3	0.5	0
Support for the Rwanda Revenue Authority	1.6	1	0.5
HIV/AIDS	1.0	0.4	0
Gender Equity	0.3	1.2	1.2
Other	0.3	0.3	0.3
TOTAL PLANNED EXPENDITURE	37.8	41.4	45
TOTAL BUDGET	37.8	42.5	46
SOURCE: DFID Rwanda Country Assistance Plan 2003-6			

The UK co-chairs the gender cluster or working group within the Development Partners Consultative Group.

Finally, DFID support to Good Governance Programmes is disbursed to non-Executive organs: the Ombudsman, National Electoral Commission, and High Council of the Press, NURC (National Unity and Reconciliation Council), Human Rights Commission, Parliament, and National Women Council. The last-named is the only institution with an explicit gender element.

Conclusion:

Although gender is stated to be a cross-cutting issue for DFID and the EC, there is no strong evidence of this in the practices of these two donors. Gender does not seem to be a priority that is part and parcel of the key sectors that the two donors support.

However both institutions have focal points that are in charge of social affairs and gender issues. The European Commission in Rwanda may have developed tools for gender mainstreaming in all development sectors, but their Country Strategy Paper does not give any serious evidence of gender mainstreaming in the EC's financial support to Rwanda's Development Programme.

DFID has in the past partnered with the Ministry of Gender to support a gender mainstreaming development programme under which the gender budgeting initiative was implemented until 2004. Also DFID is currently involved in institutionalizing gender mainstreaming within the Education sector through the elaboration of the "Gender in Education Policy" recently adopted by Cabinet.

1.3 Description of the country budgeting, planning and evaluation framework

1.3.1 Planning Framework

Rwanda's development planning, both medium and short-term, is guided by the EDPRS 2008-2012 that was launched in 2007. This is the second generation PRSP for Rwanda, with the previous PRSP covering the period 2001-2005. The EDPRS emphasises three flagship programmes:

- Sustainable Growth for Jobs and Exports;
- Vision 2020 Umurenge (an integrated rural development programme to eradicate extreme poverty and harness the productive capacities of the poor); and
- Good Governance.

An important feature of the EDPRS has been the extensive consultative process, led by government officials and involving all key stakeholders. This has resulted in strong domestic ownership of the document. The process of elaborating the document involved extensive consultations with different stakeholders. Among the stakeholders consulted were women's organizations including national women's councils, women's umbrella civil society organizations, and women parliamentarians. Their inputs were important in the identification of key gender issues and priorities for women, such as high prevalence of sexual and gender-based violence and the huge constraint of access to legal justice by poor women and the problem of accessing credit and economic resources for women in rural areas. The EDPRS also incorporated a number of cross-cutting issues including gender, HIV/AIDS, the environment, social inclusion and youth.

Five-year Sector Strategic Plans have been developed for some sectors such as education, health, energy and agriculture. At local government level, all districts have elaborated Five-year development plans drawing on the EDPRS and the Sector Strategies in order to align national priorities to local needs. To date none of the district development plans (DDPs) have taken the gender perspective into consideration. However, plans are underway to revise the development plans with a view to integrating a gender dimension in the documents. Doing so will present a challenge as a result of constraints such as shortage of baseline data for planning and monitoring purposes. This is a problem which the government is working hard to address by the establishment of the National Institute of Statistics in 2004, which among other things, is charged with delivering accurate data for planners both at the central and local level.

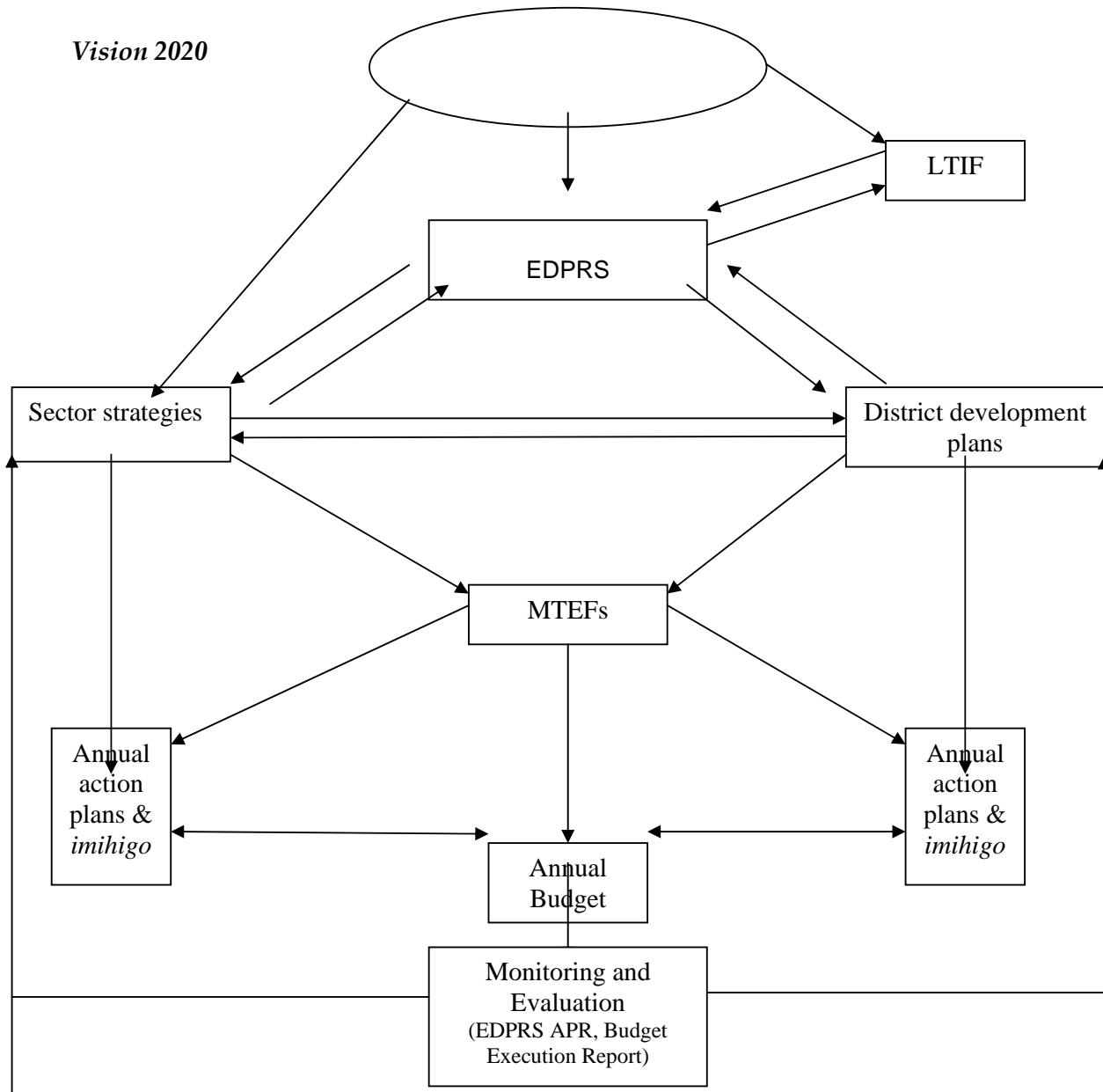
In terms of gender planning, there is a very serious lack of gender awareness and skills in the domain of gender analysis, planning and budgeting among the technicians and policy makers at central and local government level. To date it is only the gender focal points that have received basic gender awareness sensitization, while the rest of the staff have not.

The link between Rwanda's development strategy and the budgeting process is made through a medium-term expenditure framework (MTEF), in place since 2002. At the national level, the MTEF in its initial stage is designed to translate national priorities into medium-term financial envelopes. MTEF preparation consists in defining sector envelopes over the medium term, based on the national priorities and on the macro economic framework. Broad sector envelopes are then decomposed into envelopes per ministry. Unfortunately, as a result of existing capacity challenges within the institutions in terms of planning skills, there are still gaps as far as setting up practical indicators for monitoring progress and turning the good planning practices into concrete benefits for different sections of the population. There are no performance budgeting indicators at national and decentralized levels.

The public sector reform that started in 2001 caused large-scale staff turnover with the consequent loss of skilled and experienced personnel to either the private sector or to better-paying jobs in international agencies. The restructuring of central government institutions and the restructuring of new districts from 106 to 30 was accompanied by large redeployment of personnel, which resulted in laying off of more than 4500 personnel including those who had received training on gender-related skills. The personnel in place today has not received the gender training that is required for gender planning and budgeting.

To improve implementation of the plans, the EDPRS incorporates several mechanisms to increase accountability such as required public service agreements for all line ministries and public agencies, and performance contracts for local governments. At local government level the performance contracts are between the districts and the president's office. Within central government institutions, the contracts are between individuals in all positions and the management of the institutions. These agreements state the time-bound outputs that will be delivered in return for their budgetary allocation. Progress towards these targets will be monitored annually. Within central government departments these agreements are part of the staff performance evaluation. These contracts can be used as entry points for incorporating gender equality promotion objectives and evaluation alongside other performance criteria. The diagram below illustrates the linkages between development policies, plans and budgets.

Linkages between the different planning instruments at national level pertaining to budgeting, planning, monitoring and evaluation



The central government departments are responsible for designing policy and setting standards that are to be followed during planning, budgeting and implementation by districts.

Using the example of the education sector, the Ministry of Education is responsible for designing policy, guidelines, coordination of interventions, mobilization of resources and overall setting of educational standards. The local governments or the districts are mainly in charge of implementation and service delivery.

Roles of different institutions involved in the planning and budgeting process	
Institution	Roles and responsibilities
MINECOFIN	<p>Coordinating preparation of the budget call circular and the annual Budget Framework Paper</p> <p>Setting and dissemination of medium term grant ceilings for local governments</p> <p>Training and supporting LGs in planning and budgeting including convening the network of planners meetings</p> <p>Overall policy on local government financing, and, jointly with line ministries, frameworks for earmarked grants (amounts, formulas, fund transfer mechanisms, etc)</p> <p>Monitoring budget execution and performance</p>
MINEDUC (and other ministries)	<p>Development of policy guidelines for local government education department services</p> <p>Supporting relevant district units in preparing relevant sections of the District development plans, and Annual Budget and Action Plan</p> <p>Monitoring and supporting the implementation of services, budget execution in their sector, and reviewing progress reports</p> <p>Convening national sector reviews, and participating in Local Government reviews</p> <p>Jointly with MINECOFIN and MINALOC, define the earmarked grants framework (amounts, formulas, fund transfer mechanisms etc)</p>
Parliament	<p>Approving share of central revenues to be allocated to local governments, and grant allocations to specific departments</p>
President's office	<p>Agreeing on performance contracts with local governments, and discussing progress against those contracts with the district executives</p>
RALGA ²	<p>Engaging in national level budget dialogue on behalf of local governments it represents</p> <p>Negotiating policies with central government ministries</p>
CDF ³	<p>Coordinate and harmonize project and programme interventions in order to avoid duplication of efforts in the Districts and ensure an equitable distribution of funds</p>

² Rwanda Association of Local Government Authorities

³ Common Development Fund

As shown in the table above, the budgeting process in Rwanda is coordinated and spearheaded by the Ministry of Finance and Economic Planning. The Secretary General of the Ministry as the overall chief accounting officer is the manager of the national budget. There are a number of institutions involved in the planning and budgeting process at different levels.

At the operational level the Director for national budget is the lead technician during the design and implementation and evaluation of the national budget. The budgeting process is managed within the framework of a network of directors of planners which has been in existence since 2005. The Director of National Budget is located in the Ministry of Finance and Economic Planning. The directors of planning are located in all sector ministries at central level as well as in all the 30 districts.

The joint sector reviews take place at the beginning of the year usually during the month of March. Information obtained from this consultation informs the strategic planning for the following year's budget. The reviews involve consultations between representatives of government, civil society organizations, private sector organizations and donor agencies. This is an important forum that plays a planning role as well as agreeing on common priorities by sector and financial implications. These players meet to share information of the key progress made in terms of implementation of the previous year's targets as well as the priorities for the following year and different financial implications. The donors and other players debate and come to agreement on policy decisions and commitments of different stakeholders in the funding and implementation of sector strategic plans. It also during this consultative forum that specific issues could be advocated for, for instance, gender issues as they affect women, men, boys and girls as well as special needs of women that require specific interventions

However the issues discussed are too technical for some players to fully understand the policy and financial implications involved and make meaningful contribution. In most cases these debates are dominated by the key donors and senior officials from the concerned ministries. The contribution of civil society organizations is constrained by the limited knowledge they have about policy matters and the separate transactions that take place between the government departments and donors. The districts also make a limited contribution given the new nature of the personnel. The latter are freshly employed cadres following the recent establishment of new districts in 2005 when the number of districts was reduced from the original 106 to the current 30 in number while the number of provinces was reduced from 11 to 5.

Joint sector consultations take place once a year and happen before sector review meetings whose objective among other things is to develop consensus on the priorities, implementation status and resource allocations among the different stakeholders. Joint sector review meetings are attended by lead sector ministries, donor agencies, district representatives, civil society organizations and members of the private sector.

The role of civil society organizations in the budgeting process is still limited as far as issues like gender budgeting are concerned. In general civil society organizations play an advocacy role in their respective sectors but they are seriously constrained as far as having the capacity to advocate for gender issues is concerned. They are also constrained by lack of planning and budgeting skills in general and gender planning and budgeting in particular and monitoring and evaluation of progress.

Furthermore, in Rwanda civil society organizations' role in promoting gender responsiveness is still weak. There is no single women's NGO that has in its core mandate gender responsive

budgeting or issues to do with monitoring macro-economic issues, although some NGOs are members of clusters.

These clusters are structures that provide a forum for government, civil society, private sector and donors to come together to dialogue on policy issues, modalities of implementation, funding, monitoring and evaluation during the sector reviews and on other occasions. For example, during the elaboration of the EDPRS document a total of thirteen clusters were constituted and were involved in all the stages of the document design. These clusters continue to function even after the completion of EDPRS as they continue participating in the joint review process, strategic planning, and budgeting process. However some sectors have weak representation in terms of gender advocacy and lack a common advocacy strategy. Some clusters do not have gender advocates represented at all. There is a cluster on cross-cutting issues that is coordinated by MINECOFIN and co-chaired by lead donor institutions DFID and UNIFEM.

In terms of the gender machinery and its role in the process of planning and budgeting, the Ministry in the Prime Minister's Office in Charge of Gender and Family Promotion under the Prime Minister's Office is mandated to play a leading role in implementing the national gender policy and is responsible for

- (i) the coordination of gender mainstreaming into policy formulation
- (ii) the capacity building of key actors involved in policy implementation,
- (iii) mobilization of resources and
- (iv) monitoring and evaluation of progress

The Ministry currently has only 5 professionals (one post is yet to be filled). Its capacity is severely constrained to fulfill its mandate as the lead institution in matters relating to gender mainstreaming and gender budgeting in particular. With the public sector reform that started four years ago, the ministry has been seriously affected in terms of personnel being greatly reduced. In September 2005, the Ministry's staff was reduced from about 35 to the current small size of five with only one gender officer instead of the original 14 before the reform. The reform was in principle meant to give the ministry more influence by having it placed within the Prime Minister's Office where it would coordinate gender mainstreaming and other related functions in a more strategic way but the reality is that the Ministry has found itself in a weaker position with a heavily diminished staff and total absence of key technical personnel such as the programme analysts, secretary general, planning and budgeting personnel among others.

The Ministry of Gender and Family promotion is currently playing a limited role in coordination, monitoring and policy orientation because of its strictly diminished size.

Parliament through its Economic Commission and the Rwandan Women Parliamentary Forum (**FFRP**) has the role of checking the gender responsiveness of the budget and making follow up of its execution as part of the oversight role of Parliament.

The Women Parliamentary Forum has been involved in vigorous advocacy drives for gender budgeting to be undertaken by the Ministry of Finance. The immediate outcome of the advocacy initiative has been the Ministry of Finance and Economic Planning embarking on developing gender budgeting guidelines and at the beginning of September this year it plans to embark on a fully-fledged gender budgeting programme in collaboration with UNIFEM. This is a programme that has been developed by MINECOFIN itself as a three-year capacity building programme that targets planning and budget in officers in all public institutions.

2. GRB experience in Rwanda

2.1 Background

Gender budgeting initiatives in Rwanda started in 2001 through a comprehensive gender mainstreaming programme championed by the then Ministry of Gender and Family Promotion and DFID as the donor agency.

The Gender Budget Initiative (GBI) in Rwanda was part of a bigger strategy started in 1999 with the formation of the Ministry of Gender and Women in Development as part of Government's commitment to reduce gender inequality through gender mainstreaming throughout the development process. The GBI started in June 2002 spearheaded by the newly formed ministry in collaboration with Ministries of Finance and Planning.

The initiative started with a gender analysis to inform the formulation of the national gender policy. The gender policy was then integrated into other policy frameworks such as the first PRSP, MTEF and Vision 2020. Adopting a pilot-based and phased approach, the coverage of the initiative was initially limited to the recurrent budget on the grounds that it was the recurrent budget over which government officials had the most control. The five pilot ministries selected for participation in 2002 so as to be able to influence their 2003 budget were the following:

- Ministry of Education (MINEDUC)
- Ministry of Agriculture and Livestock (MINAGRI)
- Ministry of Health (MINISANTE)
- Ministry of Water and Natural Resources (MINITERE)
- Ministry of Local Government and Social Affairs (MINALOC)

The Gender Budget Initiative that ran from 2002 to 2004. The Ministry of Gender mobilized the Ministry of Finance officials in charge of Budgeting, MTEF unit, statistics, project coordination unit and external finance. This involved creating gender awareness and together establishing the plan for extending the GBI to pilot ministries. In order to demonstrate support from the key institutions, top policy officials like the Prime Minister and the Minister of Finance were involved in the launching function.

The five ministries chosen as pilots all have big programmes that have significant impact on the overall social economic development of the country. The process within these ministries involved providing training to the officials in charge of budgeting. The training focused on explaining gender budgeting concepts and methodologies and sharing experiences from other countries that had undertaken this process. The training was also linked to the medium term expenditure framework that was being developed in Rwanda for the first time.

The training provided technical support to the officers to undertake a practical exercise involving gender analysis of the six largest expenditures in monetary terms, and development of a gender budget statement that included gender analysis and indicators. Training workshops were followed by one-on-one assistance to ministries in further developing the gender budget statements, which were then published as part of the annual budget documentation.

Officials from the provinces were also trained, using a similar format and approach. There was also a training session for some civil society organizations on gender budgeting, but these organizations did not take further action themselves in this area.

Given the common complaint of the lack of gender-related statistics, as a separate exercise, the Ministry of Gender developed a national gender profile document.

An evaluation of the Gender Budget Initiative of (GBI) conducted in 2004 revealed that while the initiative helped to raise awareness about the importance of promoting gender equality through the involvement of different institutions, the impact of the GBI remained insignificant. What the evaluation strongly suggested as the way forward is to undertake gender budgeting through the whole cycle, right from the planning, budgeting, implementation, monitoring and evaluation. The main challenge remains lack of gender analysis skills among the planners and other technocrats of different institutions; and to some extent lack of sufficient support from institutions where gender is still regarded as an additional issue, and not a priority.

Key Actors in Gender Responsive Budgeting in Rwanda

The Gender Budgeting initiative that was started in five pilot ministries came to an end in 2003. This coincided with the end of the DFID-funded gender mainstreaming development programme. Since then, there have been no similar initiatives in other ministries or districts. Further, the public sector reforms that took place at central government and local government level brought in an almost entirely new team of personnel, resulting in loss of any institutional memory that existed on GRB. More recently, the Ministry of Finance and Economic Development has moved in a proactive way by reviving the gender budgeting responsive budgeting process that was initiated by the Ministry of Gender but came to a halt in 2004. The Ministry of Finance has finalized plans for a three-year comprehensive capacity building programme. It is seen as innovative in the sense of developing tools on gender planning and budgeting training while at the same time, addressing the issues of checklists by sector, and developing monitoring indicators in close collaboration with the National Institute of Statistics. If implemented as planned, this programme is likely to create the necessary expertise and tools for sustainable gender responsive budgeting. The big challenge that remains to be addressed is to create the necessary gender analytical and gender budgeting skills in particular within the Ministry of Finance and other institutions.

Important lessons from the gender budget initiative in Rwanda

- It is important to involve fully the Ministry of Finance at all stages of gender budgeting since it is the ministry with the core mandate of guiding planning and budgeting process.
- The national gender machinery should advocate for the national budget to provide for budgetary resource allocation to support gender budgeting instead of relying on donor project finances which are temporary sources of funding.

Rwanda's recent admission to be a member of the East African community economic block which is in future envisaged to culminate into political union presents another opportunity that is likely to stimulate gender planning and budgeting within the framework of aid management agenda. This statement is premised on the possibility of learning from the rich experience of member countries, for example, experiences spearheaded by Tanzania Gender Networking Programme (TGNP) in Tanzania, and Forum for Women in Democracy (FOWODE) and the tertiary institutions of learning that offer gender studies in Uganda. In the two cases cited of

Tanzania and Uganda, there is a strong partnership between the ministries of finance and civil society organizations to implement gender responsive budgeting.

Furthermore, Uganda provides some of the best practices as far as gender budgeting is concerned within a decentralized system. Study tours from Rwanda to Uganda have so far been successfully undertaken by groups of gender practitioners. This is likely to generate further important exchange of relevant information, expertise, human resources and best practices that can enhance sustainability of the gender responsive budgeting that is still in its infancy in Rwanda.

Gender Budget Analysis of Education Sector

Introduction

The Government of Rwanda has shown very strong political will to promote gender equality in all spheres of life including the education sector. This is demonstrated by the fact that the Ministry of Education has recently elaborated a Gender in Education policy. This is intended, among others, to address the issue of pregnant girls' re-entry into school after they give birth. More generally, gender equality is cited as one of the priority issues.

In addition, the fourth of the five Education Priorities within EDPRS is to integrate cross-cutting issues such as respect for human rights, HIV/AIDS prevention, gender equality, environment, hygiene, and health throughout the education system.

The Ministry of Education has developed campaigns on girls' education in collaboration with non-governmental organisations FAWE and Protection of Children and Families with HIV/AIDS (PACFA). These programmes motivate girls' improved academic performance through prize giving, role model talks and others support and rewarding the schools themselves for encouraging girls.

Among the key gender issues identified by the researchers from the existing reports in the education sector are:

- high drop out rate of girls particularly in upper primary schools and lower secondary schools;
- poor performance in examinations resulting in poor completion rate; and
- relatively low participation of girls in science and technology and technical vocational training institutions (TVET).

The table overleaf provides some key indicators that confirm gender inequalities in education.

Gender Inequalities in Education

Indicator	Females	Males
Educational achievement:		
Illiteracy rate (cannot read and write)	23.3%	17.4%
Have not completed primary school	83.6%	79.8%
Have completed secondary school	9%	11%
Have completed university	0.6%	1.4%
Female/male distribution of enrolled students:		
Students in public secondary school	34%	66%
Students in public tertiary education	30%	70%
Female/male distribution of successful students in national exams:		
Primary school section	40%	60%
Tronc commun (Lower secondary section)	31%	69%
Secondary (Upper secondary section)	43%	57%

Source ECIV 2005, National Examinations Council, 2007

From the table above, it is observed that despite the gender parity in net enrolment in primary schools, there are serious gaps in enrolment at secondary and tertiary levels, and the gender gap in academic performance remains a challenge at primary and secondary level. Girls account for only 40% of those who succeed in the primary school national examination and only 31.1% at lower secondary level (Tronc commun).

Besides the issues captured by the table above, girls accounted for only 17% of enrolments in technical and vocational educational training institutions in 2005 (MINEDUC TVET Policy 2007). This represents a very serious gender gap in human resource development given that Rwanda has set itself an objective of being a knowledge-based economy.

The education sector is regarded as one of the few sectors to have developed a comprehensive plan within a sector-wide approach. The education sector is also one of the five sectors that were involved in the first gender budgeting initiative.

Currently the sector is in the process of finalizing a strategic plan to implement its gender policy that was adopted by cabinet on 20 June 2008. At the institutional level the Ministry of Education has set up a Gender Desk Office that has only one member of staff. After interviewing this officer and the planning unit department it became clear that this gender desk officer alone is not strategically positioned to make any impact since her role in planning and budgeting is rather negligible.

The Forum for African Women Educationalists (FAWE) works very closely with the Ministry of Education Gender desk Officer to advocate for gender issues in education to be mainstreamed in the sector. FAWE has since 1998 taken part in the planning and budgeting sessions in order to advance issues affecting girls' education so that they can be part of the Ministry's priority areas.

Within the Ministry of Education the main projects that are being implemented focus on increasing girls' participation in education. The main programme is the school campaign for girls' education which is implemented by FAWE in conjunction with PACFA and other partners such as UNICEF, DFID, and SIDA. FAWE runs a programme to promote excellence among female students supporting girls to access particularly at secondary school level. The programme's main emphasis is on establishing centres of excellence for girls by putting

emphasis on girls' participation in science and technology-related subjects. Currently one centre of excellence has been completed and a second is about to be completed in Eastern Province. This programme is however challenged on the ground in that it promotes girls without addressing the underlying factors that hinder girls from participating on equal footing with male counterparts. Through the girls' education school campaign, new schools are now being constructed with separate toilets for boys and girls (gender-friendly schools). However, funding through the project approach is being phased out to be replaced by funding through the SWAP approach.

The total number of donor-supported projects within the Ministry of Education is eleven with a value of **\$200,960,400**. Gender issues that are not addressed by any of these projects include the training of female science teachers, creating favorable learning environment for female university students as well as increasing the participation of female managers, particularly at secondary and university levels.

The other big gender issue not currently addressed by existing programmes and projects is that of promoting girls' participation in technical and vocational training institutions.

3.1 Expenditures for 2007

Summary expenditure by Programme 2007 in millions

Programme	2007 budget revised	Expenditure	% share of budget
Total Budget	94,92	91,10	100%
Pre-Primary and Primary	42,593	42,425	44.9
Secondary	19,657	17,443	20.7%
Initial training for teachers	2,044	1,649	2.2%
Technical Education	896	660	0.9%
Higher Education	22,545	20,836	23.8%
Non-formal Education	516	477	0.5%
Vocational Training	117	688	0.1%
Institutional Support	2,813	2,589	3.0%
Others (Agences, Ministries)	3,735	4,334	3.9%

As the table above shows, the components that receive the largest shares of the budget are pre-primary and primary education and secondary education. The former takes up almost half of the total spending (44.9%). This programme is likely to benefit girls and boys more or less equally since there is parity in enrolment. However, what is not clear is whether budget spending will target teachers' gender equality since statistics available show that there are more male teachers than female teachers.

In terms of pre-primary education it is possible that the money spent on pre-school children is likely to be spent on infrastructure such as kindergartens, which makes mothers' workloads lighter so that they can participate in other activities such as pursuing further education, income-earning and participating in political activities.

The education sector is strongly supported by donors through the sector-wide approach. The SWAP provides an opportunity to plan for the education sector as a whole and ensure that resources go where they are needed most and help to achieve the set sector objectives more

efficiently. Currently the education sector is being used as a model to be followed by other sectors such as health and agriculture.

The main sub-sectors that receive substantive donor support are higher education, technical and vocational training and infrastructure development. The major donors that support the education sector through the SWAP are DFID, European Commission, and African Development Bank (ADB). Other donors include the Netherlands, and Belgian Cooperation.

MINEDUC has just signed a memorandum of understanding with development partners, such as UNICEF, CIDA, JICA so that they can start supporting the education sector through sector budget support which is one aspect of the SWAP. The other approach through which education sector is financed is the fast track initiative, which is an important source of funds. These are funds outside the country that different applicants bid for. Rwanda has been able to raise funds through this approach.

DFID chairs the donor committee within the education sector. It is through its leading role in the education sector that DFID has advanced gender issues and the girls' education agenda by contributing to the elaboration of gender in education policy and providing support towards the promotion of girls' education.

The African Development Bank supports science, technology and technical education in secondary schools together with other donor agencies. This type of arrangement is based on commonly identified programmes and sub programmes. Different donors agree to put their resources into sector budget support and specify which programme or sub programme

The World Bank is the main donor in programmes related to higher education and supports primary schools through the provision of a capitation grant. Other donors also put their finances in the same programme and sub programme.

4. Conclusion

From the qualitative and quantitative data collected during the study, and the lessons drawn from the previous gender budgeting initiatives, Rwanda presents both opportunities for moving the gender budgeting agenda forward as well as challenges that need to be addressed if this process is to be successful and sustainable.

Below is a summary of the major opportunities and challenges in ensuring that the planning and budgeting processes and the aid effectiveness agenda are gender-responsive.

The Ministry of Finance and Economic Planning has adopted a proactive approach in that it has used its own resources to develop gender budgeting guidelines that all public institutions ought to begin using in their planning and budgeting processes. The guidelines on gender budgeting provide step-by-step processes to be followed in planning and budgeting bearing in mind the gender aspects. These guidelines have been recently finalized and have not yet been officially disseminated to ministries and local governments. MINECOFIN's sense of leadership can be strengthened to ensure continued success and replication.

New institutions that are critical for the success of gender planning and budgeting initiatives are already in place and have started functioning or are about to begin functioning. The most notable among these include the National Institute of Statistics which, if it has sufficient resources, can

contribute to the generation of sex-disaggregated data that is critically needed for planning, budgeting and monitoring purposes.

The current aid disbursement strategy by donors is in principal supposed to be gender-responsive but evidence suggests that gender is treated as a marginal issue.

Further challenges include but are not limited to the following:

- The public administration reforms have among other things contributed to high staff turnover and the loss of the gender expertise that had been generated in central government departments and the provinces.
- The capacity of the ministry of gender which as the lead gender machinery has been greatly downsized with only 5 members of staff from the original size of 60. This gap needs to be bridged by strengthening the capacity of the other existing gender machineries and other players involved in gender mainstreaming.
- There is an acute shortage of gender expertise necessary for gender analysis, planning and budgeting. This is a serious constraint that runs across all institutions. More specifically, not only is the "supply side" of the knowledge in gender budgeting and planning very limited (although improving) but links between these sources of new knowledge and the end or potential users (e.g. planning officers at District or National level, gender advocates) are often very weak, hence there is an urgent need to develop necessary capacities.
- There is lack of coordination in the entire planning and execution system.

5. Recommendations

- There is need to put in place and strengthen an institutional framework that will ensure more efficient monitoring and coordination of gender responsive budgeting processes in different institutions.
- The public sector reforms and the Public Finance Management reform that is underway in the country should be used as an entry point for gender responsive budgeting.
- The Ministry of Education should strengthen the gender desk and use it as an entry point for gender mainstreaming and gender responsive budgeting in particular.
- The success of gender-responsive budgeting in the context of improving aid effectiveness will depend on the building of capacities within key institutions at national and local level through training and technical backstopping in areas of gender planning and budgeting
- There needs to be engagement with gender champions within civil society organizations in Rwanda and elsewhere to get necessary expertise and advance gender responsive budgeting by learning and sharing best practices from the region.
- Government needs to develop a system of providing coherent, comparable, timely data disaggregated by sex as well as by other background variables, to monitor implementation of the National Gender Policy. It needs to strengthen the monitoring of progress by regularly reporting on and assessing results. Annual reports or quarterly bulletins may be produced in support of activities for promotion of gender equality.
- The Ministry of Finance and Economic Planning in collaboration with the Ministry in charge of Gender need to develop and strengthen accountability mechanisms between government and development partners that will ensure that budgeting and financing procedures are gender-compliant.

List of persons interviewed

1. David Macrae, Head of delegation, European Union
2. Elias Baingana, Director of National Budget, Ministry of Finance and Economic Planning
3. Robert Shingiro, Director of External Finance, Ministry Of Finance and Economic Planning
4. Yisa Kamana Claver, Director of Planning, Ministry Of Education
5. Nakato Janet ,In charge of the Gender Desk, MINEDUC
6. Alice Karera, consultant, MINEDUC
7. Mary Straker, Education sector advisor, commissioned by DFID
8. Ernest Rutunga, MINEDUC
9. Narcisse Musabeyezu, Director General School inspection, Bureau and former SG MINEDUC
10. Clement Mugabo, officer in charge of planning and budget, MINEDUC
11. Odette Mukazi Mutanguha, National Coordinator – FAWE Rwanda chapter
12. Niwemfur,a Executive Secretary, Beijing Permanent secretariat
13. Gad Runezerwa, independent consultant
14. Patrick Mico, Gender budgeting expert, UNFPA
15. Ms Khadija Carrera, Gender advisor to the Minister in charge of gender and family promotion.
16. Odda Gasinzigwa, National President of National Women’s Council
17. Shirley Rendell, Senior Advisor Gender, SNV Rwanda
18. Jean Paul Rwabuyonza, Principal Economist, UNDP

Reference Documents

1. National Human Development Report Rwanda 2007
2. Guidelines on gender planning and budgeting
3. Gender in education policy 2008
4. Budget law 2008
5. Gender Equitable Local Development Mapping for Gicumbi and Rulindo 2008
6. Rwanda Population and Housing Census report
7. Gender profile Rwanda ADB , 2007
8. Joint Budget Support Review VI Education Sector 2007
9. Vision 2020 MINECOFIN 2002
10. Economic Development and Poverty reduction 2008-2012 (EDPRS)
11. National Gender Policy
12. Living Household Conditions Survey 2005
13. Gender Budget Initiatives: strategies, concepts, and experience UNIFEM 2001
14. Independent Review report on the progress and prospects of gender mainstreaming in Rwanda 1999-2005 NEPAD- UNIFEM May 2006
15. Evaluation of gender commitments in the EDPRS and in UNDAF in Rwanda
16. Implementation strategy and Monitoring ad Evaluation Framework UNIFEM 2008
17. Gender Equitable Local Development Mapping study of two pilot districts of Rulindo and Gicumbi.
18. Aid Policy Rwanda 2001
19. Financing Agreement between the European Commission and the Republic of Rwanda 2005
20. Gender Budgeting as a tool for poverty reduction: concepts, practices and Capacity Building Foundation, May 2008.

