

The background features a dark blue gradient with a white line graph. The graph has four data points connected by lines, with the second point from the left being the lowest. A vertical bar chart is partially visible in the background, with the number '289.33' appearing twice. The overall aesthetic is modern and data-driven.

# Rwanda Aid and Public Finance

Rapid Public Finance Review of the Rwandan Social  
Protection and Community Development Sector

# Overview

Section 1: Social Protection & Community Development Aid

Section 2: Government Finance Data

Section 3: Absorptive Capacity

Section 4: SP/CD Non-financial Performance Indicators

Section 5: SDGs

Section 6: Development Finance

Section 7: Forecasts (WEO)

Section 8: Systemic Risks and Efficiency Losses

# Section Overviews

## Section 1: SP/CD Aid

1. Aid by Government Sector/Function (CoFOG)
2. SP/CD Aid by Donor
3. Major SP/CD Projects
4. SP/CD Aid Channels
5. SP/CD Aid Financing Types
6. SP/CD Aid Modalities
7. Chinese SP/CD Aid Sector

# Section Overviews

## Section 2: Government Finance Data

1. SP/CD Expenditure
2. Rwanda GFS Operating Statements (SP/CD Sector Financial Statements n/a)

## Section 3: Absorptive Capacity

1. Headline Absorptive Capacity (All Aid and Aid Channelled through Rwanda Govt)
2. Absorptive Capacity – SP/CD Sector

## Section 4: SP/CD Non-financial Performance Indicators

1. WDI Public Data on SP/CD Sector

## Section 5: SDGs

1. WDI Public Data on SDG 9
2. SDG Help Desk Needs Costing

# Section Overviews

## Section 6: Development Finance

1. Development Finance Sources

## Section 7: Forecasts (WEO)

1. Key IMF/WEO Forecast Changes (SP/CD sector forecasts na)

## Section 8: Systemic Risks and Efficiency Losses

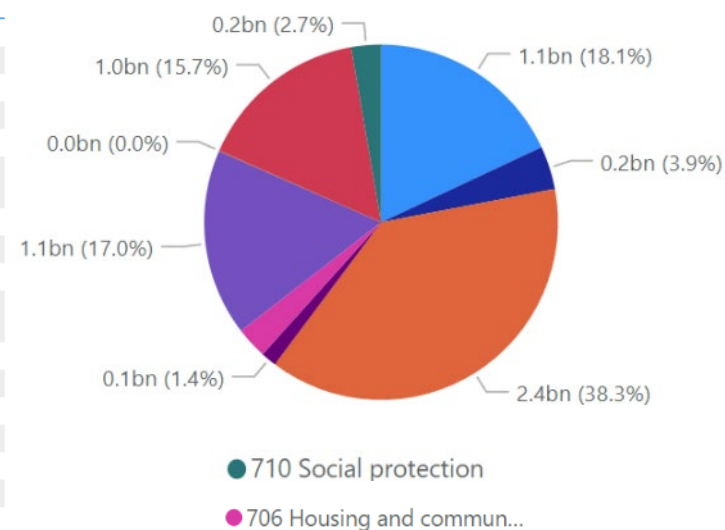
1. Estimates of Costs of Corruption and Efficiency Losses in the SP/CD Sector (budgetary central govt)
2. Estimates of Costs of Corruption and Efficiency Losses Central Government Level (budgetary)
3. Africa League Table of Efficiency Losses

## Section 1: Aid

# 1. Aid by Government Sector/Function (CoFOG)

- US\$234m (0.6% of GDP and US\$4.69 pp p.a) in SP/CD aid disbursed between 2017-20 and almost doubled rising from US\$157m to US\$308m, with biggest rise in 2020
- The SP/CD sector received the third lowest amount of aid delivered between 2017-20 at 3.76% of all aid on COFOG basis,
- The SP/CD sector received more than environment and culture sectors but around the same as public order and safety (US\$245m). Economic affairs received ten times the amount
- After increasing by 42% in 2019, social protection funding dropped by 42% in 2020 the first year of COVID

L1D_Long	2017	2018	2019	2020	Total
704 Economic affairs	583,674,319	640,978,338	650,540,677	505,310,394	2,380,503,728
701 General public services	227,238,100	219,477,157	187,819,364	488,596,781	1,123,131,402
707 Health	247,648,036	218,322,429	272,796,289	321,434,822	1,060,201,576
709 Education	135,834,116	138,357,140	153,464,821	547,568,411	975,224,488
703 Public order and safety	60,806,717	43,183,490	60,606,772	80,395,205	244,992,184
706 Housing and community amenities	43,564,546	42,333,626	45,553,687	46,295,868	177,747,727
7063 Water supply	24,847,857	19,047,531	31,501,715	37,000,059	112,397,162
7062 Community development	18,716,689	23,286,095	14,051,972	9,295,809	65,350,565
710 Social protection	31,818,547	33,374,980	66,521,488	37,004,061	168,719,076
7109 Social protection not elsewhere classified	18,015,343	16,926,925	49,252,643	28,681,652	112,876,563
7105 Unemployment	12,389,026	15,810,542	12,255,265	8,093,596	48,548,429
7106 Housing		5,401	4,352,291		4,357,692
7104 Family and children	1,320,302	393,674	661,289	228,813	2,604,078
7101 Sickness and disability	93,876	238,438			332,314
705 Environmental protection	31,604,420	28,576,683	12,786,365	15,558,435	88,525,903
708 Recreation, culture and religion	447,849	421,633	531,715	458,110	1,859,307
<b>Total</b>	<b>1,362,636,650</b>	<b>1,365,025,476</b>	<b>1,450,621,178</b>	<b>2,042,622,087</b>	<b>6,220,905,391</b>



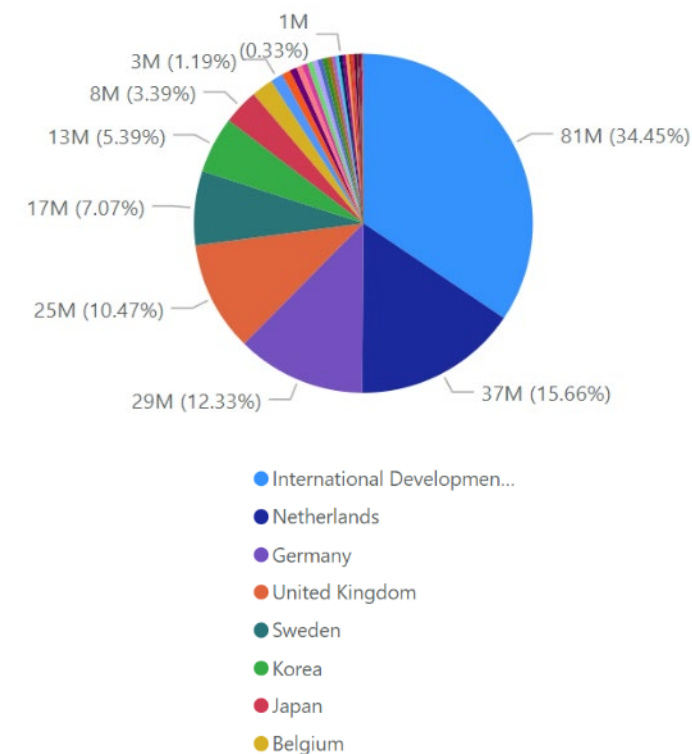
## Section 1: Aid

## 2. SP/CD Aid by Donor

- Five donors (IDA, Netherlands, Germany, UK and Sweden) account for 80 % of aid between 2017-20
- Funding from the Netherlands reduced significantly between 2019-20 (US\$14m compared to 2017-2018 (US\$24m)
- UK has also reduced aid significantly going from US\$14m in 2017 to US\$1.8m in 2019
- There were 43 donors to Rwanda over the period. Bilateral donors stayed engaged throughout the period while multilaterals and private donors did not.

Donor name (EN)	2017	2018	2019	2020	Total
International Development Association	2,643,329	11,474,112	45,403,859	21,109,742	<b>80,631,042</b>
Netherlands	9,248,855	14,018,262	6,608,505	6,772,650	<b>36,648,272</b>
Germany	6,838,136	9,722,048	7,533,117	4,772,771	<b>28,866,072</b>
United Kingdom	14,083,190	5,288,604	1,800,022	3,340,694	<b>24,512,510</b>
Sweden	4,674,312	5,345,910	4,161,783	2,358,985	<b>16,540,990</b>
Korea	4,148,025	3,567,650	4,244,127	665,360	<b>12,625,162</b>
Japan	3,117,394	1,218,976	2,088,116	1,517,558	<b>7,942,044</b>
Belgium	2,055,617	1,044,821	928,137	853,854	<b>4,882,429</b>
UNICEF	255,000	1,086,330	847,000	588,000	<b>2,776,330</b>
UNDP		14,586	1,106,140	772,199	<b>1,892,925</b>
United States	868,250	318,630	214,020	159,907	<b>1,560,807</b>
Italy	381,376	372,765	245,275	289,616	<b>1,289,032</b>
<b>Total</b>	<b>50,535,236</b>	<b>56,661,075</b>	<b>80,573,460</b>	<b>46,299,870</b>	<b>234,069,641</b>

Donor Type	2017	2018	2019	2020	Total
DAC member	19	18	16	15	<b>20</b>
Multilateral donor	6	6	11	7	<b>15</b>
Private donor	1	2	4	5	<b>7</b>
				1	<b>1</b>
<b>Total</b>	<b>26</b>	<b>26</b>	<b>31</b>	<b>28</b>	<b>43</b>



## Section 1: Aid

# 3. Major SP/CD Projects

- 271 Projects were delivered over 2017-2020 with around 100 projects delivered every year in the SP/CD sector (i.e. there are a lot of small projects)
- Five projects delivered 60% (US\$139.5m) of aid to the SP/CD sector
- The World Bank's Strengthening Social Protection Project was by far the single biggest project at US\$67m over 2017-20
- Two of the big projects were not direct projects in the sector but attributed from economic affairs based projects (e.g. IDA Hydroelectric & Housing Finance projects). UK's Non-budget support project attributed funds to health also.

Donor name (EN)	2017	2018	2019	2020	Total
<b>International Development Association</b>	<b>2,643,329</b>	<b>11,474,112</b>	<b>45,403,859</b>	<b>21,109,742</b>	<b>80,631,042</b>
▣ Strengthening Social Protection Project		8,538,927	38,526,844	19,766,477	<b>66,832,248</b>
▣ Rwanda Housing Finance Project			3,828,973		<b>3,828,973</b>
▣ AFR RI-Regional Rusumo Falls Hydroelectric Project		1,284,790	1,518,158	727,736	<b>3,530,684</b>
<b>Total</b>	<b>50,535,236</b>	<b>56,661,075</b>	<b>80,573,460</b>	<b>46,299,870</b>	<b>234,069,641</b>

Donor name (EN)	2017	2018	2019	2020	Total
<b>International Development Association</b>	<b>2,643,329</b>	<b>11,474,112</b>	<b>45,403,859</b>	<b>21,109,742</b>	<b>80,631,042</b>
<b>Netherlands</b>	<b>9,248,855</b>	<b>14,018,262</b>	<b>6,608,505</b>	<b>6,772,650</b>	<b>36,648,272</b>
<b>Germany</b>	<b>6,838,136</b>	<b>9,722,048</b>	<b>7,533,117</b>	<b>4,772,771</b>	<b>28,866,072</b>
▣ Promotion of Economy and Employment	6,336,340	9,320,837	6,841,563	4,486,888	<b>26,985,628</b>
▣ Fighting Poverty through training, organisation and capacity building for peasant farmers in Rwanda	146,545	227,428	206,202		<b>580,175</b>
<b>Total</b>	<b>50,535,236</b>	<b>56,661,075</b>	<b>80,573,460</b>	<b>46,299,870</b>	<b>234,069,641</b>

## No of Projects

Donor name (EN)	2017	2018	2019	2020	Total
Korea	9	6	12	9	<b>24</b>
International Labour Organisation	5	7	8	3	<b>20</b>
UNICEF	5	14	10	10	<b>19</b>
International Development Association	1	13	8	7	<b>16</b>
United Kingdom	8	10	6	6	<b>15</b>
Germany	5	4	7	6	<b>13</b>
Sweden	6	7	5	2	<b>13</b>
United States	8	5	3	4	<b>13</b>
Canada	4	6	3	2	<b>11</b>
France	1	3	4	3	<b>10</b>
<b>Total</b>	<b>92</b>	<b>104</b>	<b>111</b>	<b>97</b>	<b>271</b>

Donor name (EN)	2017	2018	2019	2020	Total
<b>International Development Association</b>	<b>2,643,329</b>	<b>11,474,112</b>	<b>45,403,859</b>	<b>21,109,742</b>	<b>80,631,042</b>
<b>Netherlands</b>	<b>9,248,855</b>	<b>14,018,262</b>	<b>6,608,505</b>	<b>6,772,650</b>	<b>36,648,272</b>
▣ KIG LOCAL ECONOMIC DEVELOPMENT	7,214,519	9,210,614	6,505,158		<b>22,930,291</b>
▣ KIG/SEBEYA LANDSCAPE RESTORATION PILOT		4,720,878		6,772,650	<b>11,493,528</b>
<b>Total</b>	<b>50,535,236</b>	<b>56,661,075</b>	<b>80,573,460</b>	<b>46,299,870</b>	<b>234,069,641</b>

Donor name (EN)	2017	2018	2019	2020	Total
<b>United Kingdom</b>	<b>14,083,190</b>	<b>5,288,604</b>	<b>1,800,022</b>	<b>3,340,694</b>	<b>24,512,510</b>
▣ Social Protection Programme Financial Aid	9,242,745	2,000,800		0	<b>11,243,545</b>
▣ Social Protection Capacity and Policy development facility	1,288,985	879,870	714,979		<b>2,883,834</b>
▣ Support to Rwanda Natural Resources Authority	1,507,299	933,706	211,718		<b>2,652,723</b>
▣ Provision of finance to the Rwanda Fund for Climate Change and Environment	1,506,568	822,248	73,684	174,762	<b>2,577,262</b>
▣ Non-Budget Support Financial Aid to the Government of Rwanda in support of social protection programme				2,474,924	<b>2,474,924</b>
<b>Total</b>	<b>50,535,236</b>	<b>56,661,075</b>	<b>80,573,460</b>	<b>46,299,870</b>	<b>234,069,641</b>



## Section 1: Aid

- 64% of SP/CD aid goes through the Rwanda government
- 9% of aid goes through NGO's
- 5% of all aid is channelled through multilaterals
- Some issues with what is recorded as going through Rwanda government and what grants and loans are recorded on budget

## 4. SP/CD Aid Channels

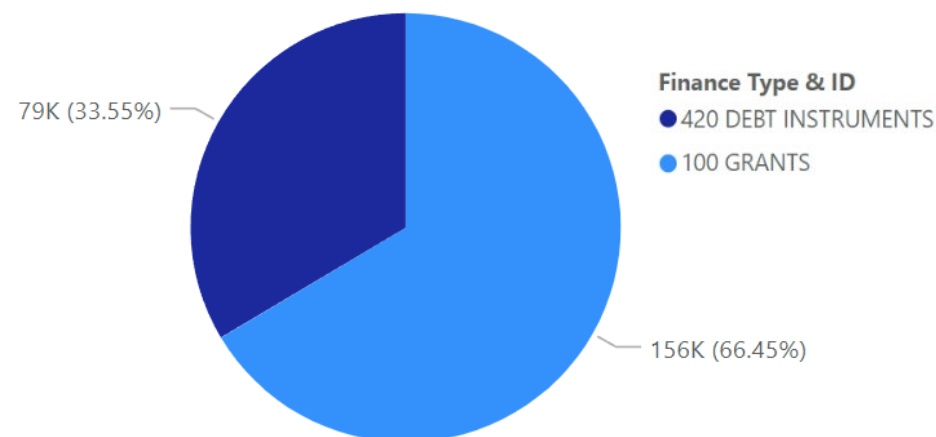
1 Digit Channel Code Name	2017	2018	2019	2020	Total	1 Digit Channel Code Name	2017	2018	2019	2020	Total
<b>1: PUBLIC SECTOR INSTITUTIONS</b>	<b>24,552,209</b>	<b>25,825,944</b>	<b>56,373,535</b>	<b>29,758,605</b>	<b>136,510,293</b>	<b>1: PUBLIC SECTOR INSTITUTIONS</b>	<b>77.16%</b>	<b>77.38%</b>	<b>84.74%</b>	<b>80.42%</b>	<b>80.91%</b>
12: Recipient Government	18,122,216	16,311,488	48,787,707	24,230,710	107,452,121	12: Recipient Government	56.95%	48.87%	73.34%	65.48%	63.69%
11: Donor Government	6,429,993	9,514,456	7,585,828	4,755,696	28,285,973	11: Donor Government	20.21%	28.51%	11.40%	12.85%	16.77%
10: PUBLIC SECTOR INSTITUTIONS				772,199	772,199	10: PUBLIC SECTOR INSTITUTIONS				2.09%	0.46%
<b>2: NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY</b>	<b>2,330,017</b>	<b>3,461,107</b>	<b>4,499,002</b>	<b>5,593,326</b>	<b>15,883,452</b>	<b>2: NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY</b>	<b>7.32%</b>	<b>10.37%</b>	<b>6.76%</b>	<b>15.12%</b>	<b>9.41%</b>
22: Donor country-based NGO	1,626,728	1,130,181	1,861,845	2,286,540	6,905,294	22: Donor country-based NGO	5.11%	3.39%	2.80%	6.18%	4.09%
21: INTERNATIONAL NGO	203,563	1,971,739	2,163,761	2,251,866	6,590,929	21: INTERNATIONAL NGO	0.64%	5.91%	3.25%	6.09%	3.91%
23: Developing country-based NGO	435,567	359,147	229,932	1,054,920	2,079,566	23: Developing country-based NGO	1.37%	1.08%	0.35%	2.85%	1.23%
20: NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY	64,159	40	243,464		307,663	20: NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY	0.20%	0.00%	0.37%		0.18%
<b>4: MULTILATERAL ORGANISATIONS</b>	<b>2,689,718</b>	<b>1,534,827</b>	<b>2,393,669</b>	<b>877,369</b>	<b>7,495,583</b>	<b>4: MULTILATERAL ORGANISATIONS</b>	<b>8.45%</b>	<b>4.60%</b>	<b>3.60%</b>	<b>2.37%</b>	<b>4.44%</b>
41: United Nations agency, fund or commission (UN)	2,689,718	1,239,772	2,393,669	877,369	7,200,528	41: United Nations agency, fund or commission (UN)	8.45%	3.71%	3.60%	2.37%	4.27%
40: MULTILATERAL ORGANISATIONS		295,055			295,055	40: MULTILATERAL ORGANISATIONS		0.88%			0.17%
<b>6: Private sector institution</b>	<b>1,615,928</b>	<b>1,466,501</b>	<b>1,370,611</b>	<b>514,665</b>	<b>4,967,705</b>	<b>6: Private sector institution</b>	<b>5.08%</b>	<b>4.39%</b>	<b>2.06%</b>	<b>1.39%</b>	<b>2.94%</b>
5: University, college or other teaching institution, research institute or think-tank	468,273	1,086,330	1,606,990		3,161,593	5: University, college or other teaching institution, research institute or think-tank	1.47%	3.25%	2.42%		1.87%
9: Other	162,402	271	277,681	260,054	700,408	9: Other	0.51%	0.00%	0.42%	0.70%	0.42%
<b>Total</b>	<b>31,818,547</b>	<b>33,374,980</b>	<b>66,521,488</b>	<b>37,004,061</b>	<b>168,719,076</b>	<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

## Section 1: Aid

### 5. SP/CD Aid Financing Types

- 36% of SP/CD aid was delivered through debt instruments (via standard loans), the rest (66.5%) was all standard grants
- Multilaterals (ADB) delivered the debt, while bilaterals delivered the grants

Finance Type & ID	2017	2018	2019	2020	Total
<b>100 GRANTS</b>	<b>48,226</b>	<b>45,829</b>	<b>35,929</b>	<b>25,554</b>	<b>155,538</b>
DAC member	46,659	42,677	28,975	22,210	<b>140,522</b>
Multilateral donor	1,524	3,100	6,080	2,045	<b>12,749</b>
Private donor	42	52	874	1,291	<b>2,260</b>
				7	<b>7</b>
<b>420 DEBT INSTRUMENTS</b>	<b>2,309</b>	<b>10,832</b>	<b>44,645</b>	<b>20,746</b>	<b>78,532</b>
Multilateral donor	2,309	10,832	44,645	20,746	<b>78,532</b>
<b>Total</b>	<b>50,535</b>	<b>56,661</b>	<b>80,573</b>	<b>46,300</b>	<b>234,070</b>

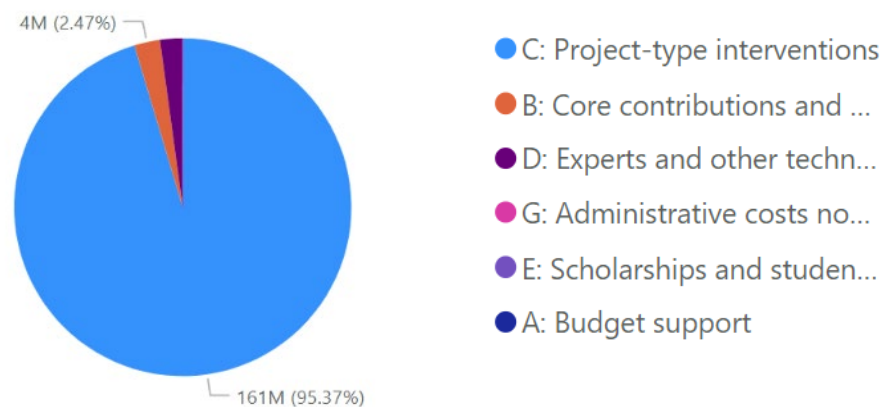


## Section 1: Aid

### 6. SP/CD Aid Modalities

- 95% of SP/CD aid was delivered through the project aid modality.
- 2.5% of SP/CD delivered through core contributions to NGOs/implementing partners
- 2% on TA
- Sector budget support was not used at all in the SP/CD sector

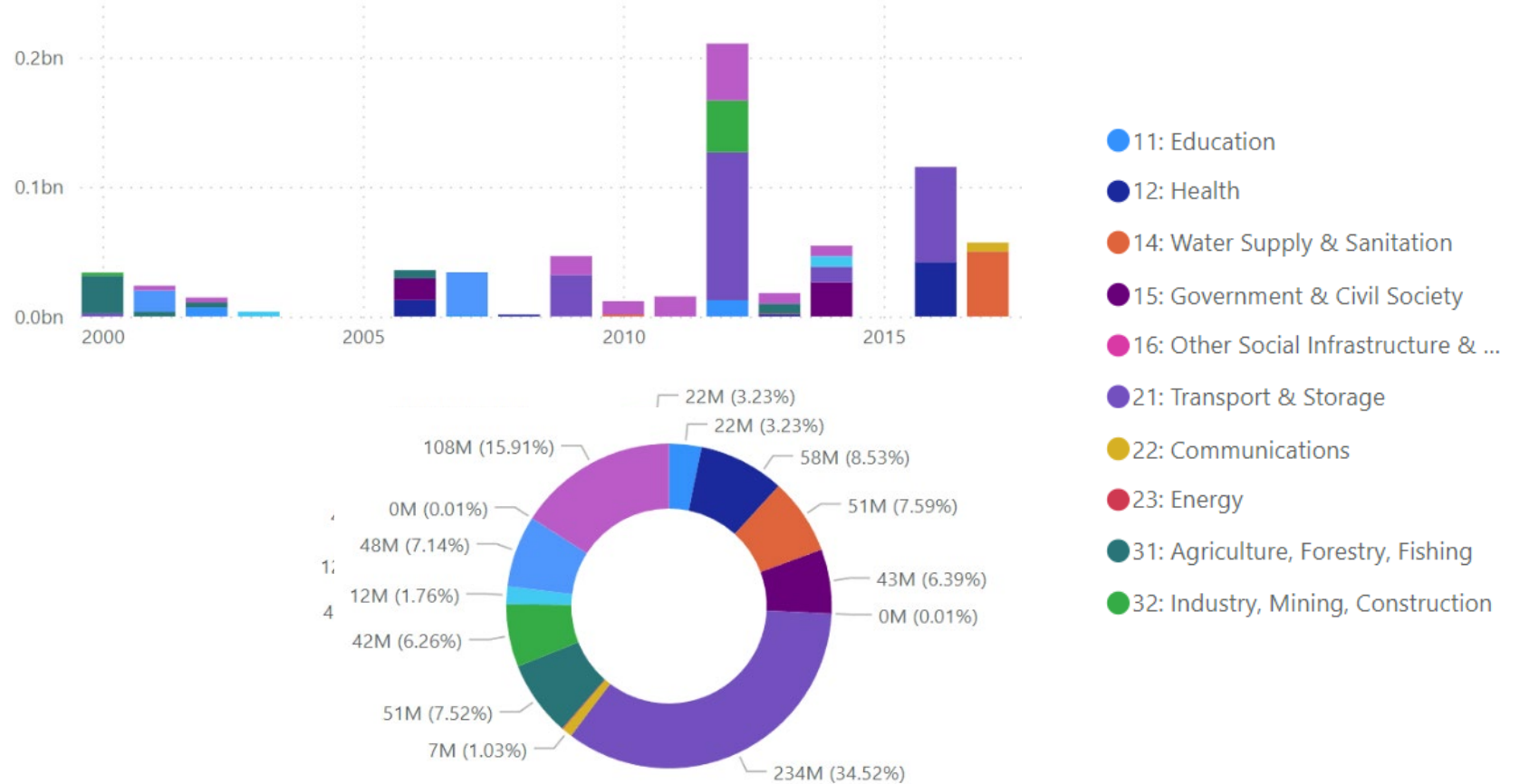
Type1_Name_Long	2017	2018	2019	2020	Total
C: Project-type interventions	30,577,829	31,489,798	63,479,349	35,356,981	<b>160,903,957</b>
B: Core contributions and pooled programmes and funds	1,003,950	1,033,768	1,204,111	926,878	<b>4,168,707</b>
D: Experts and other technical assistance	227,462	848,698	1,721,028	720,202	<b>3,517,390</b>
G: Administrative costs not included elsewhere			117,000		<b>117,000</b>
E: Scholarships and student costs in donor countries	9,306	2,716			<b>12,022</b>
A: Budget support	0		0	0	<b>0</b>
<b>Total</b>	<b>31,818,547</b>	<b>33,374,980</b>	<b>66,521,488</b>	<b>37,004,061</b>	<b>168,719,076</b>



## Section 1: Aid

# 7. Chinese SP/CD Aid Sector

- AidData estimated that between 2000-17 China provided around US\$75,000 in some form of financial assistance to Rwanda's SP/CD sector (US\$70k to presidents office for vulnerable children), representing 0.1% of all estimated Chinese aid (US\$0.7b\*) over the same period, with most of it coming in 2012.
- Chinese aid is focused on Transport (35%) and unspecified (16%) and Health (9%)



\* Most of the SP/CD data consolidated by AidData has aggregation caveats due to timing and other uncertainties 12

## Section 2: Government Finance Data

Central Government Only.  
Sub-national Data Not  
Consolidated.

### 1. SP/CD Expenditure

- Rwanda does not provide any COFOG Data to the IMF (other than some debt data 1990-92). No assessment of government spending on SP/CD possible using IMF database
- PEFA Assessments in 2008, 2010 and 2016 received an A for classification standards, meaning COFOG statements can be produced easily. Either the PEFA assessment is wrong or the Government chooses to not supply the data to the IMF.

L1 2011 COFOG	1990	1991	1992	Total
☐ 701-General public services	25,458,730	34,290,942	35,837,321	95,586,993
7017-Public debt transactions	25,458,730	34,290,942	35,837,321	95,586,993
<b>Total</b>	<b>25,458,730</b>	<b>34,290,942</b>	<b>35,837,321</b>	<b>95,586,993</b>

# Section 2: Government Finance Data

## 2. Rwanda GFS Operating Statements

SP/CD Sector Financial  
Statements n/a

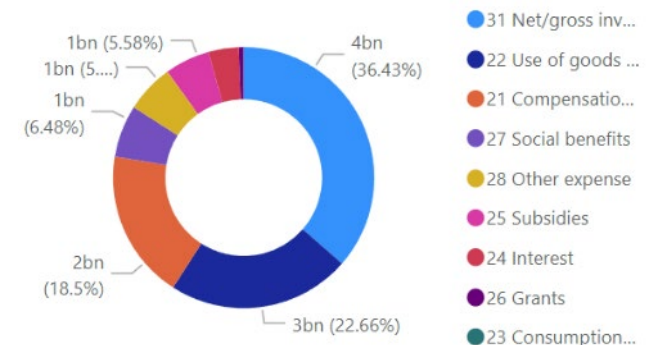
- **Very good general government sector reporting** – with complete data on all levels of government
- General Government Sector Investment in Non-Financial Assets is the single biggest item under economic classification US\$4.5b (36% of expenditures) over 2017-20
- Social benefits is US\$0.8b (6.5%), which is where most social protection spending occurs (all social protection transfers)
- Central Government Grants to sub-national governments is the 3<sup>rd</sup> largest CG expenditure at US\$1.6b (14%) – this is where community grants via sub-national government payments is classified (eliminated in general government).
- Deficits increasing significantly and rapidly over the period (from *US\$0.9b – US\$1.4b*)

Sector Name Long	2017	2018	2019	2020	Total
1-General government	2,363,698,664	2,535,801,526	2,715,882,253	2,808,988,800	10,424,371,243
2-Central government (incl. social security funds)	2,236,493,009	2,395,302,227	2,594,012,298	2,676,028,710	9,901,836,244
3-Central government (excl. social security funds)	1,988,839,416	2,149,698,267	2,332,381,463	2,357,999,471	8,828,918,617
4-Budgetary central government	1,889,364,786	2,051,612,176	2,228,687,785	2,259,148,785	8,428,813,531
5-Extrabudgetary central government	154,238,796	139,426,053	147,042,801	151,643,137	592,350,788
7-Local governments	487,308,634	522,215,076	491,497,568	594,225,107	2,095,246,385
8-Social security funds	247,653,593	245,603,960	261,630,835	318,029,239	1,072,917,627

### GFS Sector Expenses

Sector Name Long	2017	2018	2019	2020	Total
1-General government	2,657,168,281	2,814,094,607	3,178,254,567	3,574,823,308	12,224,340,762
2-Central government (incl. social security funds)	2,517,511,491	2,674,220,997	3,037,157,860	3,408,934,383	11,637,824,731
3-Central government (excl. social security funds)	2,401,930,027	2,545,958,222	2,900,484,142	3,259,996,326	11,108,368,717
4-Budgetary central government	2,309,134,338	2,451,943,009	2,803,057,432	3,165,959,866	10,730,094,645
5-Extrabudgetary central government	149,524,054	136,255,961	140,775,833	146,828,911	573,384,759
7-Local governments	499,765,684	521,580,589	510,724,321	627,154,166	2,159,224,760
8-Social security funds	117,571,605	129,978,261	136,673,718	148,938,057	533,161,641

2011 Code Level Up Code Name	2017	2018	2019	2020	Total
<b>1 REVENUE</b>	<b>2,363,698,664</b>	<b>2,535,801,526</b>	<b>2,715,882,253</b>	<b>2,808,988,800</b>	<b>10,424,371,243</b>
11 Taxes	1,301,145,268	1,436,369,242	1,533,101,280	1,562,670,587	5,833,286,377
12 Social contributions	188,400,386	187,825,501	201,184,275	225,764,821	803,174,984
13 Grants	448,468,462	479,682,391	496,778,464	542,849,163	1,967,778,479
14 Other revenue	425,684,549	431,924,391	484,818,234	477,704,229	1,820,131,403
<b>2 EXPENSE</b>	<b>1,740,015,721</b>	<b>1,822,195,824</b>	<b>2,019,809,108</b>	<b>2,189,210,997</b>	<b>7,771,231,650</b>
21 Compensation of employees	552,857,685	563,317,509	560,086,426	584,685,721	2,260,947,341
22 Use of goods and services	649,817,198	644,744,823	685,713,410	789,825,033	2,770,100,463
23 Consumption of fixed capital			2,239,990	3,036,346	5,276,337
24 Interest	86,815,583	107,039,963	114,547,248	147,955,613	456,358,407
25 Subsidies	103,710,262	115,794,889	191,278,182	271,437,620	682,220,953
26 Grants	0	16,085,388	55,975,003	0	72,060,391
27 Social benefits	163,591,462	197,486,343	209,823,005	221,696,024	792,596,834
28 Other expense	183,223,531	177,726,910	200,145,844	170,574,640	731,670,925
<b>3 NET TRANSACTIONS IN ASSETS AND LIABILITIES</b>	<b>917,152,560</b>	<b>991,898,782</b>	<b>1,158,445,459</b>	<b>1,385,612,312</b>	<b>4,453,109,113</b>
31 Net/gross investment in nonfinancial assets	917,152,560	991,898,782	1,158,445,459	1,385,612,312	4,453,109,113
<b>Net lending (+)/borrowing (-)</b>	<b>-293,469,616</b>	<b>-278,293,081</b>	<b>-462,372,314</b>	<b>-765,834,508</b>	<b>-1,799,969,519</b>





## Section 3: Absorptive Capacity

# 1. Headline Absorptive Capacity

All Aid and Aid Channelled through General Rwanda Govt (*central plus sub-nationals*)

- Aid is significant but below absorptive capacity thresholds (15.7% of GDP): **but in 2020 aid reached 19.8% from all aid perspective** increasing risks of perverse incentives
- Aid channelled through the Rwandan government is almost than half that for all aid (8.4% of GDP).
- Good aid and fiscal reporting has recipient channelled grant aid to grant revenue as 100% (i.e. aid disbursed through governments should equal aid grants reporting in financial statements. Over 4 years, running at 57.7% indicating an issues (e.g. there are more grants coming from non-OECD DAC reporting governments or misclassification by donors, i.e. under reporting – more grants on accounts). More granular data required for better triangulation.

Grants Only (No loans etc)	
Country	ODA to Govt Grant Rev (MAB)
<b>Rwanda</b>	<b>57.7%</b>
2017	83.6%
2018	54.0%
2019	49.8%
2020	46.7%
<b>Total</b>	<b>57.7%</b>

All Aid to General Government

Country	ODA over GDP	ODA over Population	ODA to Govt Exp (MAB)2	ODA to Govt Exp (COFOGv3)	ODA to Govt Rev (MAB)	ODA to Govt Grant Rev (MAB)	Govt Grant to Rev
<b>Rwanda</b>	<b>15.7%</b>	<b>125</b>	<b>50.9%</b>		<b>59.7%</b>	<b>316.1%</b>	<b>18.9%</b>
2017	14.7%	114	51.2%		57.6%	303.8%	19.0%
2018	14.2%	111	48.5%		53.8%	284.6%	18.9%
2019	14.0%	115	45.6%		53.4%	292.0%	18.3%
2020	19.8%	158	57.1%		72.7%	376.3%	19.3%
<b>Total</b>	<b>15.7%</b>	<b>125</b>	<b>50.9%</b>		<b>59.7%</b>	<b>316.1%</b>	<b>18.9%</b>

Rwanda Government Channelled Aid to General Government

Country	ODA over GDP	ODA over Population	ODA to Govt Exp (MAB)2	ODA to Govt Exp (COFOGv3)	ODA to Govt Rev (MAB)	ODA to Govt Grant Rev (MAB)	Govt Grant to Rev
<b>Rwanda</b>	<b>8.4%</b>	<b>66</b>	<b>27.1%</b>		<b>31.8%</b>	<b>168.3%</b>	<b>18.9%</b>
2017	8.1%	63	28.3%		31.8%	167.7%	19.0%
2018	7.5%	59	25.6%		28.5%	150.4%	18.9%
2019	8.2%	67	26.6%		31.1%	170.1%	18.3%
2020	9.6%	77	27.8%		35.4%	183.0%	19.3%
<b>Total</b>	<b>8.4%</b>	<b>66</b>	<b>27.1%</b>		<b>31.8%</b>	<b>168.3%</b>	<b>18.9%</b>

## Section 3: Absorptive Capacity

# 2. Absorptive Capacity – SP/CD Sector

- Lack of COFOG Data in IMF GFS Database means that sectoral absorptive capacity metrics have not been produced
- But a proxy aid to government expenditure rate for SP/CD can be calculated: 30%, being US\$793m in general government social benefits and US\$234m in aid on SP/CD.
- This is under the 50% rule of thumb for sectoral absorptive capacity limits.

All SP/CD Aid to General Government

COFOG Data not in IMF GFS database

Rwanda Government Channelled SP/CD Aid to General Government

COFOG Data not in IMF GFS database



## Section 4: SP/CD Non-financial Performance Indicators

### 3. Public Data on SP/CD Sector from World Development Indicators (WDI)

- Social Protection Data on WDI Limited to labour force, migration, economic and unemployment.
- No data on performance of social protection and social safety net programs (e.g. coverage and adequacy of programs)
- No Poverty Data from 2017 onwards

Topic.1	2017	2018	2019	2020
<b>▣ Social Protection &amp; Labor</b>				
<b>▣ Labor force structure</b>				
Labor force, total	5,988,412.00	6,163,580.00	6,346,049.00	6,440,635.00
Ratio of female to male labor force participation rate (%) (modeled ILO estimate)	100.95	101.10	101.31	100.34
Labor force participation rate, female (% of female population ages 15+) (modeled ILO estimate)	83.88	83.91	83.96	82.29
Labor force participation rate, total (% of total population ages 15+) (modeled ILO estimate)	83.49	83.47	83.44	82.16
Labor force participation rate, male (% of male population ages 15+) (modeled ILO estimate)	83.09	83.00	82.88	82.01
Labor force with advanced education, male (% of male working-age population with advanced education)	73.43	75.01	74.23	79.13
Ratio of female to male labor force participation rate (%) (national estimate)	73.01	71.66	72.20	74.18
Labor force with advanced education (% of total working-age population with advanced education)	70.55	72.19	70.44	77.27
Labor force with advanced education, female (% of female working-age population with advanced education)	66.84	68.61	65.56	74.73
Labor force participation rate for ages 15-24, female (%) (modeled ILO estimate)	64.67	64.54	64.37	63.11
Labor force participation rate for ages 15-24, total (%) (modeled ILO estimate)	64.46	64.28	64.05	62.87
Labor force participation rate for ages 15-24, male (%) (modeled ILO estimate)	64.24	64.01	63.71	62.62
Labor force participation rate, female (% of female population ages 15-64) (modeled ILO estimate)	84.38	84.41	84.40	
Labor force participation rate, total (% of total population ages 15-64) (modeled ILO estimate)	84.24	84.18	84.08	
Labor force participation rate, male (% of male population ages 15-64) (modeled ILO estimate)	84.10	83.95	83.74	
Labor force with basic education, male (% of male working-age population with basic education)	61.02	62.44	60.98	62.97
Labor force participation rate, male (% of male population ages 15+) (national estimate)	60.65	61.67	60.61	63.49
Labor force with intermediate education, male (% of male working-age population with intermediate education)	53.64	53.41	53.72	60.98
Labor force with basic education (% of total working-age population with basic education)	52.70	53.17	52.29	54.80
Labor force participation rate, total (% of total population ages 15+) (national estimate)	51.94	52.37	51.68	54.82
Labor force, female (% of total labor force)	51.75	51.78	51.83	51.59
Labor force with intermediate education (% of total working-age population with intermediate education)	47.94	48.43	48.75	54.45
Labor force with basic education, female (% of female working-age population with basic education)	45.04	44.63	44.12	47.10
Labor force participation rate, female (% of female population ages 15+) (national estimate)	44.28	44.19	43.76	47.10
Labor force with intermediate education, female (% of female working-age population with intermediate education)	42.48	43.83	44.13	48.49

# Section 5: SDGs

## 1. WDI Public Data on SDGs 1,2,5,8,10 and 11



No Poverty:  
Data stops 2016

SDG target name Long	2000	2005	2010	2013	2016
<b>1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day</b>					
Poverty headcount ratio at \$1.90 a day (2011 PPP) (% of population)	78.00	69.10	63.20	57.90	56.50
<b>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions</b>					
Multidimensional poverty headcount ratio (% of total population)		44.40	32.90	28.70	
Multidimensional poverty index (scale 0-1)		0.24	0.17	0.15	
Multidimensional poverty intensity (average share of deprivations experienced by the poor)		53.80	51.70	51.50	
Poverty headcount ratio at national poverty lines (% of population)			39.10	38.20	
<b>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable</b>					
Coverage of social insurance programs (% of population)		0.77	0.92	10.78	
Coverage of social insurance programs in 2nd quintile (% of population)		0.00	0.24	11.73	
Coverage of social insurance programs in 3rd quintile (% of population)		0.48	0.57	10.90	
Coverage of social insurance programs in 4th quintile (% of population)		0.90	0.88	8.04	
Coverage of social insurance programs in poorest quintile (% of population)		0.00	0.01	17.27	
Coverage of social insurance programs in richest quintile (% of population)		2.48	2.09	5.99	
Coverage of social protection and labor programs (% of population)		34.46	27.90	28.40	
Coverage of social safety net programs (% of population)		1.87	22.54	20.09	
Coverage of social safety net programs in 2nd quintile (% of population)		1.23	23.56	22.23	
Coverage of social safety net programs in 3rd quintile (% of population)		1.83	22.50	21.81	
Coverage of social safety net programs in 4th quintile (% of population)		2.77	22.28	21.39	
Coverage of social safety net programs in poorest quintile (% of population)		0.74	25.25	20.05	
Coverage of social safety net programs in richest quintile (% of population)		2.80	19.09	14.95	
Coverage of unemployment benefits and ALMP (% of population)		33.54	6.27	1.45	
Coverage of unemployment benefits and ALMP in 2nd quintile (% of population)		25.59	5.68	1.45	
Coverage of unemployment benefits and ALMP in 3rd quintile (% of population)		32.39	6.09	1.70	
Coverage of unemployment benefits and ALMP in 4th quintile (% of population)		37.57	8.15	2.26	
Coverage of unemployment benefits and ALMP in poorest quintile (% of population)		17.56	5.33	0.56	
Coverage of unemployment benefits and ALMP in richest quintile (% of population)		54.58	5.30	1.28	



Some hunger data

SDG target name Long	1992	1996	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons</b>																							
Prevalence of anemia among women of reproductive age (% of women ages 15-49)		25.10	24.60	24.00	23.50	22.90	22.20	21.60	20.80	20.10	19.50	19.00	18.60	18.30	18.00	17.90	17.80	17.60	17.40	17.30	17.20		
Prevalence of overweight (modeled estimate, % of children under 5)		7.00	7.40	7.70	7.80	7.80	7.70	7.40	7.10	6.70	6.40	6.10	5.90	5.70	5.50	5.40	5.30	5.20	5.20	5.20	5.20		
Prevalence of overweight, weight for height (% of children under 5)	4.00	7.10					6.70					6.90	6.00		5.60				2.40	5.60			
Prevalence of overweight, weight for height, female (% of children under 5)	3.70	6.90					6.20					7.00	5.60		4.90				1.80	5.40			
Prevalence of overweight, weight for height, male (% of children under 5)	4.30	7.40					7.20					6.90	6.30		6.30				3.10	5.80			
Prevalence of severe wasting, weight for height (% of children under 5)	1.80	3.80					1.70				2.20	0.90	0.50		0.40				0.30	0.20			
Prevalence of severe wasting, weight for height, female (% of children under 5)	1.30	3.40					1.60				0.70	0.20	0.20		0.20				0.20	0.30			
Prevalence of severe wasting, weight for height, male (% of children under 5)	2.40	4.20					1.70				1.10	0.80	0.60		0.50				0.50	0.00			
Prevalence of stunting, height for age (% of children under 5)	56.80	45.40	47.90				51.40				46.60	44.30	43.80		36.90				34.80	33.10			
Prevalence of stunting, height for age (modeled estimate, % of children under 5)		49.10	49.50	49.70	50.00	50.10	50.10	49.70	48.80	47.50	46.00	44.10	42.20	40.50	39.00	37.80	36.70	35.90	35.10	34.30	33.40	32.60	
Prevalence of stunting, height for age, female (% of children under 5)	54.10	45.40					50.10					41.10	41.10		33.00				31.60	29.20			
Prevalence of stunting, height for age, male (% of children under 5)	59.40	50.60					52.70					47.50	46.60		41.00				38.00	37.00			
Prevalence of wasting, weight for height (% of children under 5)	5.00	11.00	8.70				4.90				5.10	2.90	2.40		2.00				2.00	1.10			
Prevalence of wasting, weight for height, female (% of children under 5)	4.10	8.10					4.80					2.40	2.00		1.70				1.80	1.40			
Prevalence of wasting, weight for height, male (% of children under 5)	6.00	9.30					5.00					3.40	2.80		2.20				2.20	0.90			



Limited gender equality data



Limited inequality data



Good job data



Poor communities data



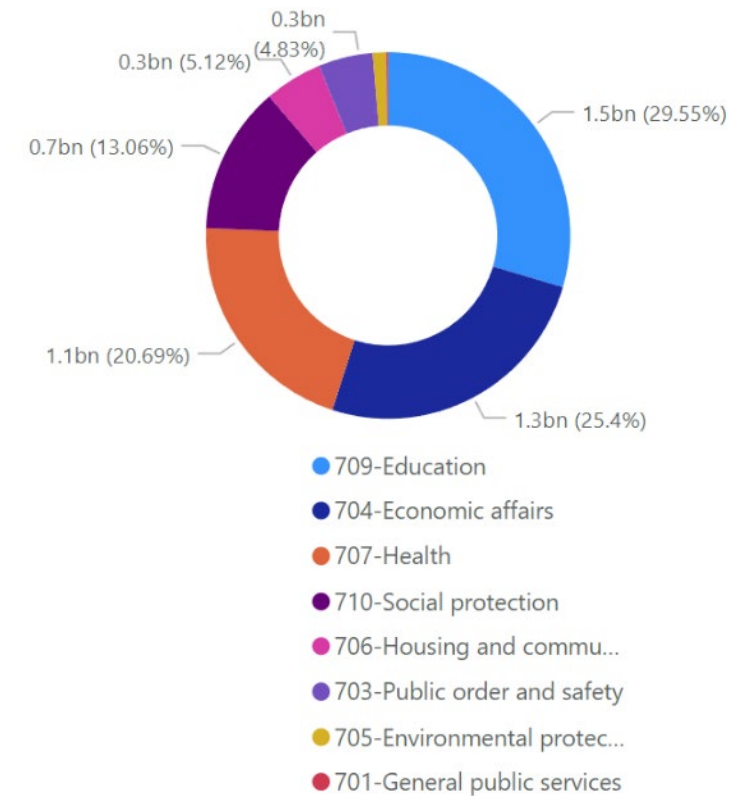
## Section 5: SDGs

### 2. SDG Help Desk Needs Costing

SDG Help Desk (Sachs) Needs Costing Methodology has SP/CD needing US\$683m per annum to reach the SDGs – 4th highest sector after Education, Economic Affairs and Health

(See: [SDG Costing & Financing for Low-Income Developing Countries | SDG Help Desk \(unescap.org\)](#))

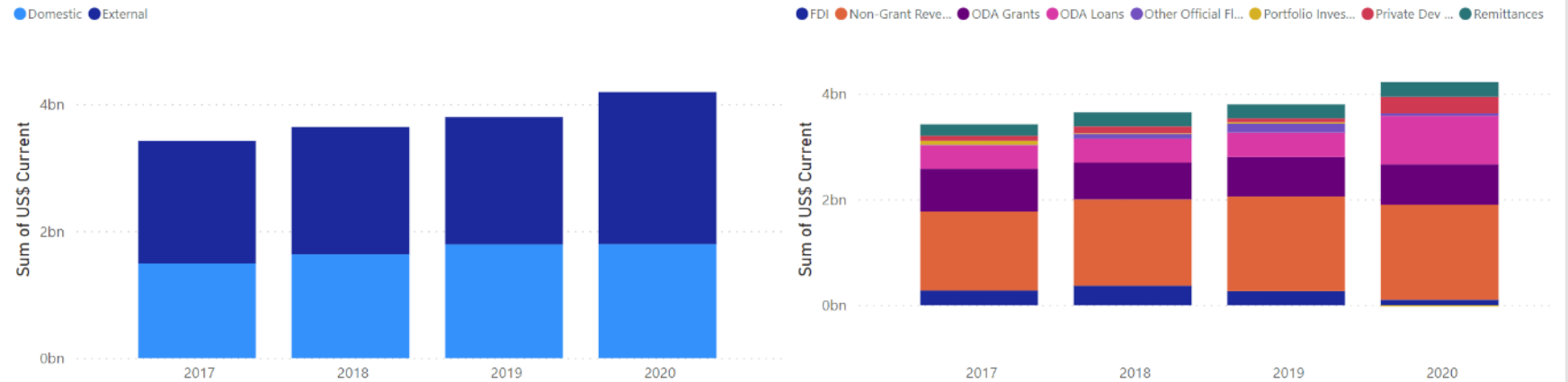
L1 2011 COFOG	Sum of Value	%CT Sum of Value
<b>710-Social protection</b>	<b>683,117,346</b>	<b>13.06%</b>
Child and Orphan Benefits	232,335,659	4.44%
Disability	102,278,198	1.96%
Humanitarian	117,430,523	2.25%
Maternity	68,185,465	1.30%
Pension	162,887,500	3.11%
<b>709-Education</b>	<b>1,545,537,211</b>	<b>29.55%</b>
<b>707-Health</b>	<b>1,082,128,587</b>	<b>20.69%</b>
<b>706-Housing and community amenities</b>	<b>267,691,086</b>	<b>5.12%</b>
<b>705-Environmental protection</b>	<b>61,871,996</b>	<b>1.18%</b>
<b>704-Economic affairs</b>	<b>1,328,353,878</b>	<b>25.40%</b>
<b>703-Public order and safety</b>	<b>252,538,760</b>	<b>4.83%</b>
<b>701-General public services</b>	<b>8,838,857</b>	<b>0.17%</b>
<b>Total</b>	<b>5,230,077,720</b>	<b>100.00%</b>



## Section 6: Rwanda Development Finance

### 1. Development Finance Sources

- External Sources for Development are 55% (US\$8.3b) over 2017-20. 45% (US\$6.7b) are domestic non-grant revenues (taxes, fees and fines)
- ODA grants account for 20% (US\$3.0b) of development finance of 2017-20
- ODA loans account for 15% (US\$2.3b)
- Remittances and FDI are both that 6.7% (US\$1.0b each)
- FDI has been declining fast, collapsing from 10% of all development finance sources in 2017 to 2% in 2020

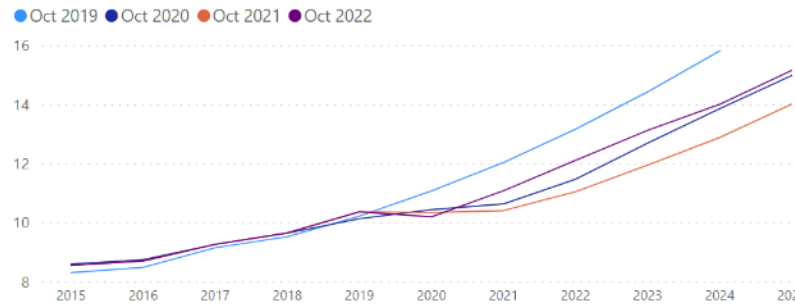


## Section 7: Forecasts (WEO)

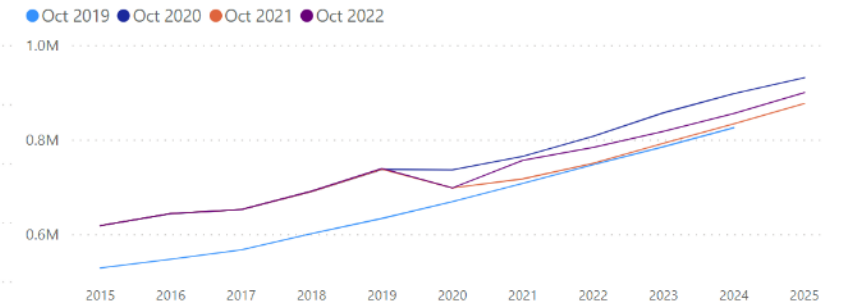
# 1. Key IMF/ WEO Forecast Changes (SP/CD sector forecasts na)

- GDP Forecasts: Large downturns during COVID (2020-22). Latest forecasts show recovery.
- Inflation now well above pre-COVID times
- Debt forecasts above pre-COVID levels but lower than 2021

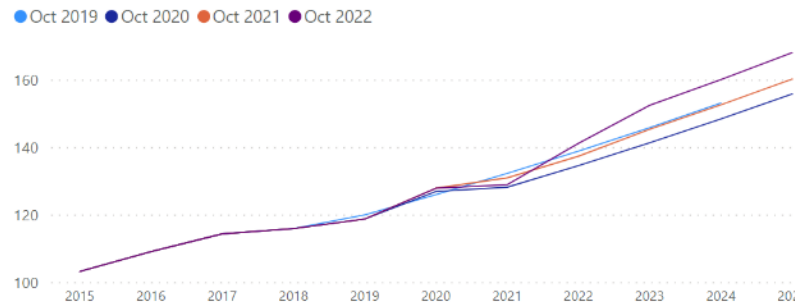
GDP Current US\$ Billion



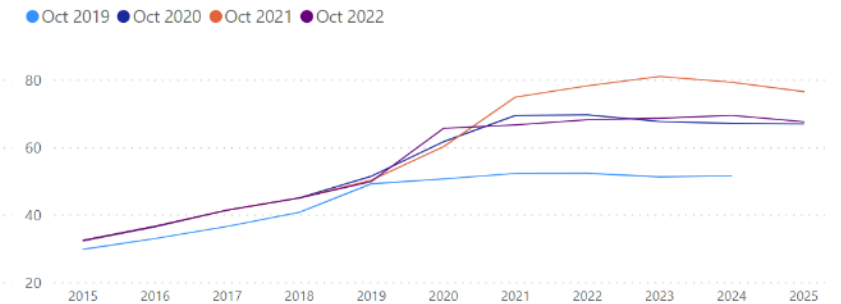
GDP Per Capita Constant Prices, National Currency



Inflation Index



Gross Debt (% of GDP)





## Section 8: Systemic Risks and Efficiency Losses

# 1. Systemic Risks (Development, Fiduciary and Corruption)

- Between 2010-2022 Rwanda has the lowest measures for systemic risks (development risk) for low-middle income land locked countries in Sub-Saharan Africa (see below) but still high (above 0.5)
- Strongest systems are procurement and reporting
- Good level of diagnostic information on systemic risks available on Rwanda with 12 out of the 13 diagnostics readily available
- Rwanda Systemic risks have not really reduced much over the last decade

Development Risks 2010-20

Country	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
South Sudan	0.81	0.85	0.72	0.83	0.82	0.85	0.82	0.86	0.85	0.84	0.87	0.78
Chad	0.77	0.76	0.75	0.74	0.73	0.74	0.75	0.77	0.77	0.75	0.73	0.76
Central African Republic	0.71	0.73	0.72	0.77	0.75	0.78	0.78	0.79	0.76	0.77	0.76	0.75
Burundi	0.68	0.70	0.56	0.68	0.65	0.69	0.67	0.68	0.67	0.68	0.71	0.65
Eswatini	0.61	0.63	0.62	0.64	0.64	0.68	0.69	0.68	0.62	0.66	0.66	0.65
Lesotho	0.59	0.59	0.59	0.58	0.59	0.63	0.62	0.69	0.60	0.61	0.62	0.63
Niger	0.62	0.61	0.60	0.58	0.59	0.62	0.61	0.66	0.60	0.63	0.63	0.62
Mali	0.56	0.48	0.60	0.61	0.61	0.64	0.53	0.63	0.61	0.63	0.63	0.59
Malawi	0.58	0.54	0.58	0.60	0.58	0.59	0.59	0.60	0.59	0.60	0.59	0.58
Zambia	0.56	0.56	0.56	0.51	0.56	0.62	0.61	0.54	0.61	0.62	0.64	0.58
Uganda	0.55	0.57	0.52	0.58	0.57	0.64	0.63	0.50	0.62	0.62	0.65	0.58
Burkina Faso	0.44	0.55	0.57	0.56	0.44	0.61	0.60	0.63	0.58	0.60	0.59	0.55
Ethiopia	0.47	0.60	0.60	0.59	0.59	0.43	0.66	0.60	0.66	0.59	0.56	0.53
Botswana	0.48	0.48	0.47	0.47	0.48	0.51	0.54	0.51	0.51	0.51	0.57	0.52
Rwanda	0.44	0.56	0.56	0.54	0.53	0.54	0.53	0.41	0.51	0.51	0.51	0.46
<b>Total</b>	<b>0.52</b>	<b>0.58</b>	<b>0.63</b>	<b>0.59</b>	<b>0.59</b>	<b>0.54</b>	<b>0.62</b>	<b>0.56</b>	<b>0.64</b>	<b>0.61</b>	<b>0.61</b>	<b>0.59</b>

Systemic Development Risks Over the Period 2010-20

Country	Average of DR	Average of ANS Planning DR	Average of ANS Budget DR	Average of ANS Parl DR	Average of ANS Treasury DR	Average of ANS Accounting DR	Average of ANS Proc DR	Average of ANS Reporting DR	Average of ANS Audit DR	Count of Source
South Sudan	0.78	0.91	0.83	0.86	0.68	0.89	0.75	0.62	0.82	8
Chad	0.76	0.86	0.74	0.79	0.77	0.80	0.69	0.70	0.82	9
Central African Republic	0.75	0.78	0.74	0.78	0.81	0.85	0.53	0.55	0.80	7
Burundi	0.65	0.56	0.63	0.71	0.51	0.62	0.56	0.33	0.78	8
Eswatini	0.65		0.50	0.74					0.74	7
Lesotho	0.63	0.72	0.64	0.64	0.70	0.83	0.65	0.65	0.63	11
Niger	0.62	0.80	0.64	0.65	0.68	0.73	0.53	0.57	0.66	12
Mali	0.59	0.59	0.60	0.65	0.57	0.60	0.47	0.55	0.68	12
Malawi	0.58	0.73	0.60	0.62	0.58	0.67	0.51	0.56	0.63	12
Zambia	0.58	0.62	0.61	0.62	0.53	0.58	0.51	0.51	0.59	11
Uganda	0.58	0.60	0.60	0.62	0.52	0.54	0.49	0.41	0.61	12
Burkina Faso	0.55	0.67	0.57	0.60	0.52	0.59	0.42	0.43	0.60	12
Ethiopia	0.53	0.79	0.60	0.62	0.55	0.51	0.44	0.45	0.51	11
Botswana	0.52	0.73	0.57	0.51	0.62	0.65	0.49	0.55	0.44	11
Rwanda	0.46	0.53	0.48	0.50	0.49	0.48	0.39	0.30	0.48	11
<b>Total</b>	<b>0.59</b>	<b>0.72</b>	<b>0.61</b>	<b>0.64</b>	<b>0.58</b>	<b>0.59</b>	<b>0.49</b>	<b>0.48</b>	<b>0.63</b>	<b>12</b>

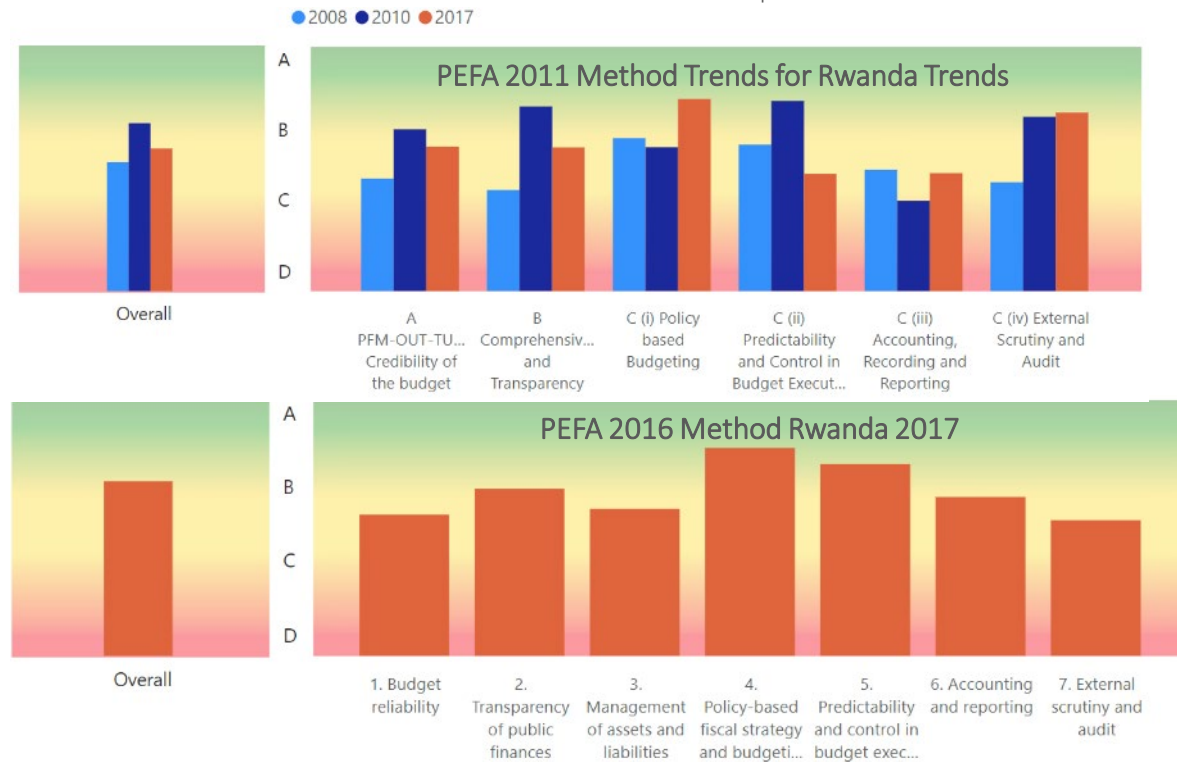
# Section 8: Systemic Risks and Efficiency Losses

## 2. PEFA Results

- **There may have been a very generous assessment in 2010.**
- 2016 PEFA Method: Reveals Many Strengths including budgeting and accounting.
- Weakest areas are balance sheet management and audit

### SP/CD Reform Priorities:

- **COFOG Tables and Consolidation** for all sectors (sub-national, extra-budgetary funds) and fiscal risk posed by public corporations
- **Financial and Non-Financial Performance Information** and Sectoral Fiscal Space
- **Institutional Learning:** Portfolio Budgets and In-Year & End-of-Year Analysis
- **Public Investment Management** – economic evaluations and costings, independent validation etc



## Section 8: Systemic Risks and Efficiency Losses

### 1. Efficiency Losses in the SP/CD Sector

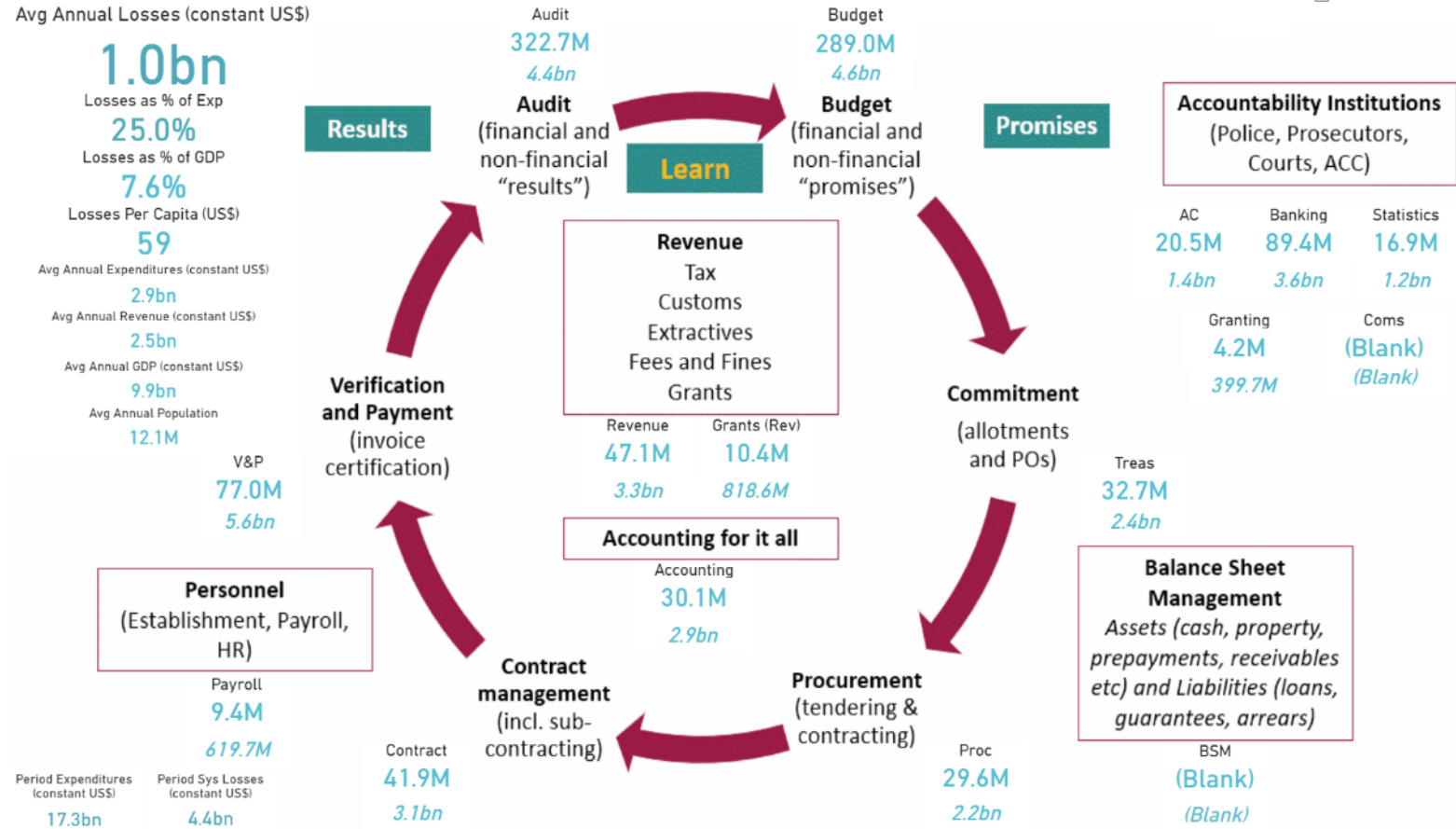
- Not possible from IMF database due to lack of COFOG data



## Section 8: Systemic Risks and Efficiency Losses

# 2. Estimates of Costs of Corruption and Efficiency Losses General Government Level

## Whole of Government Efficiency Losses 2015-20



Relative low levels of efficiency loss – but still some room

Constant figures are 2015 US\$. Average p.a. uses risk in the year. Italicised figures are current US\$ non-systemic (unweighted - includes upstream and downstream impacts) for the period and uses average risk. nb. Risk and fiscal data are required for annual averages.

## Section 8: Systemic Risks and Efficiency Losses

### 3. League Table of Efficiency Losses

League Table of Efficiency Losses 2015-20 for Low-Middle Income Landlocked Sub-Saharan Countries

Country	Efficiency Losses (% of Rev) average per Year	Efficiency Losses (% of Exp) average per Year	Efficiency Losses (% GDP) average per Year	Efficiency Losses (p.c.) average per Year	Efficiency Losses (Systemic Total) sum per Year
+ Zambia	42.04%	29.82%	9.03%	116	12,017,024,684
+ Eswatini	39.76%	32.03%	11.34%	424	2,880,795,687
+ Central African Republic	38.49%	40.17%	6.31%	29	801,091,801
+ Uganda	37.92%	30.20%	5.01%	40	10,106,614,843
+ Lesotho	37.13%	29.95%	16.98%	181	2,284,465,027
+ Malawi	36.98%	29.26%	6.12%	30	3,254,514,453
+ Burkina Faso	34.83%	28.98%	6.93%	53	6,245,023,226
+ Ethiopia	33.58%	24.93%	3.44%	26	17,059,304,286
+ Rwanda	30.83%	24.98%	7.03%	55	4,025,688,851
+ Mali	29.76%	25.58%	5.29%	44	4,972,094,719
+ Botswana	26.37%	23.64%	8.90%	622	8,322,082,627
<b>Total</b>	<b>35.25%</b>	<b>29.05%</b>	<b>7.85%</b>	<b>147</b>	<b>71,968,700,204</b>

Relative low levels of efficiency loss – but still some room