

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

BUDGET EXECUTION REPORT FOR FISCAL YEAR 2013/14

September, 2014

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I. INTRODUCTION.

This budget execution report covers the period July 2013 to June 2014 and therefore also cover the January-June 2014 period. The implementation of the 2013/14 budget was affected by several factors. First, the lagged impact of delayed plus reduced donor support disbursements in 2012 adversely affected economic activities and growth thereby reducing domestic revenue collections in fiscal year 2013/14. Second, uncertainties and further delays in donor disbursement flows during the fiscal year 2013/14 created cash-flow problems for budget implementation and resulted in Government borrowing frequently from the domestic market to finance spending. Third, capacity constraints experienced during the fiscal year led to a slow - down in capital projects implementation and lower draw-down of external project funds in fiscal year 2013/14. Fourth, the budget for fiscal year assumed implementation of selected revenue measures to achieve the revenue objectives. Delayed implementation of some of the measures together with lags in the accrual of additional revenues from these measures reduced domestic resource mobilization and Government spending.

This budget execution report is structured as follows: Section two gives a brief summary of the original and the revised budget figures. Section three describes the performance of total resources made up of domestic tax and non tax revenue and external donor support. Section four deals with the performance of total outlays. Sectoral performance in the fiscal year is dealt with in section five. The deficit and financing of the 2013/14 are described in section six whilst section seven presents the conclusion.

SECTION 2. SUMMARY OF ORIGINAL AND REVISED BUDGET.

At the beginning of 2014, Parliament revised the original envelope of the 2013/14 budget from RWF 1658 billion to RWF 1677.7 billion. In economic classification terms, the revised budget projected total revenue and grants to rise slightly from RWF 1313.6 billion to RWF 1336.8 billion showing an increase of RWF 23.2 billion. Domestic revenue collections were revised upwards from RWF 842.9 billion to RWF 873.8 billion showing an increase of RWF 30.9 billion. Total Grants were revised downwards from RWF 470.7 billion to RWF 463 billion showing a decrease of RWF 7.7 billion.

Total expenditure and net lending was revised downwards from RWF 1602.1 billion to RWF 1598.8 billion showing a small decrease of RWF 3.3 billion. Within this total, recurrent spending which was revised upward from RWF 716.5 billion to RWF 760.9 billion showed a rise of RWF 44.4 billion. Capital spending and Net lending were

however revised downwards from RWF 770.8 billion and RWF 114.8 billion respectively to RWF 750.1 billion and RWF 87.8 billion respectively. These revisions showed declines of RWF 20.7 billion for capital spending and RWF 27 billion for net lending.

With the revised changes, the overall deficit (including grants) was revised downwards from RWF 297.7 billion to RWF 271.2 billion. The revised deficit was to be financed with net foreign loan financing of RWF 109.9 billion and net domestic funds of RWF 161.3 billion. In the original budget the overall cash deficit of RWF297.7 billion was to be financed with net foreign loans of RWF136.9 billion and net domestic funding of RWF160.8 billion.

SECTION 3: PERFORMANCE OF RESOURCES.

I. Domestic Revenue Performance.

The revised budget projected total domestic revenue collections at RWF 873.8 billion comprising RWF 782.5 billion of tax revenue collections and RWF 91.3 billion of non tax revenue collections including RWF 63.9 billion of reimbursements from UN for peace-keeping operations (PKO). In the original budget total tax revenue collections were estimated at RWF775.4 billion whilst non tax receipts were projected at RWF67.5 billion including PKO receipts of RWF44.1billion.

✓ Tax Revenue Performance.

The table below shows the details of the performance of Tax and non tax revenue for fiscal year 2013/14.

Table 1. Revenue (Provisional)

	<i>(billion Rwf)</i>	2013/14	
		Rev. Budget	Actual
Total revenue		873.8	862.1
Tax revenue		782.5	761.0
Direct taxes		326.1	311.1
Taxes on goods and services		397.7	394.1
Taxes on international trade		58.7	55.9
Non-tax revenue		91.3	101.0
of which PKO (incl. CAR&Juba)		63.9	81.5
of which Other		27.4	19.5

Source: MINECOFIN

The original Tax Revenue estimate of RWF 775.4 billion was raised to RWF 782.8 billion on the basis of the accrual of substantial yields from several on-going and

new revenue measures as well as expected additional yields from PAYE receipts on account of expected increase in new hiring of public servants during the fiscal year. The most important measures were the electronic register (ESR) for recording taxpayers' transaction to reduce evasion and track new taxpayers and the revision of the VAT tax code to reduce exemptions. As a result of delays in implementing these measures and a slow-down in economic activity in the second half of 2013, tax revenue collections in the July-December 2013 period at RWF 359.7 billion were RWF 13 billion lower than the RWF 372.7 billion projected for the period.

Tax Revenue collections in the January-June 2014 period amounted to RWF400.3 billion bringing total collections for fiscal year to RWF 761 billion. This performance registered a total shortfall of RWF 21.5 billion compared to the revised budget total of RWF 782.5 billion. All categories of taxes contributed to the shortfall.

In the case of direct taxes, collections in the fiscal year of RWF 311.1 billion were RWF15 billion lower than the RWF 326.1 billion projected in the revised budget. Lower collections from PAYE on account of delays in the recruitment of additional public servants as envisaged in the revised budget as well as lower corporate income tax payments reflecting the lower than expected economic activity in the fiscal year accounted for the shortfall.

Regarding taxes on Goods and Services, collections of RWF 394.1 billion were RWF 3.6 billion lower than the revised budget estimate of RWF 397.7 billion. Lower than expected yield from the electronic register (ESR) introduction on account of the slow rollout was somewhat offset by "one off" VAT payments by the Rwanda Housing Authority and MTN and resulted in the small shortfall of only RWF 3.6 billion.

Collections of RWF 55.9 billion from taxes on international trade registered a small shortfall of RWF 2.8 billion compared to RWF 58.7 billion projected in the revised budget. Lower than expected value of imports of taxable goods (consumer goods and energy products) especially in the January-June 2014 period accounted for the small shortfall in collections.

✓ **Non tax revenue performance**

The original estimate of RWF 67.5 billion was revised upwards to RWF 91.3 billion on account of expected additional receipts for peace-keeping operations in the CAR and Juba. Total reimbursements in the fiscal year amounted to RWF101 billion showing an excess of RWF 9.7 billion. Excess reimbursements from PKO of RWF 17.6 billion more than offset shortfall in other administrative fees and charges of RWF 8.2 billion. Lower collections from driving licenses caused the shortfall in administrative fees and charges collections.

2. Performance of External Donor Funds.

The table below shows the details of external resources to the 2013/14 budget.

Table 2. External Resources (*Billion Rwf*)

	2013/14	
	Rev.	Budget Actual
Total Grants	463.0	474.3
Budgetary grants	201.2	171.0
Capital grants	261.8	303.3
Projects	212.1	210.6
Global Fund	49.7	92.6
Total Loans	123.1	115.8
Budgetary loan	0.0	49.5
Project loans	123.1	66.3

Source: MINECOFIN

✓ **Grants**

The original estimate of total grants was revised slightly downward from RWF 470.7 billion to RWF 463 billion. This decline was on account of revised projections for capital grants which were expected to decline to RWF 261.8 billion from RWF 300 billion originally projected. On the other hand the original figure of budgetary grants was scaled up from RWF 170.7 billion to RWF 201.2 billion.

Total budgetary grants disbursements amounted to RWF 171 billion and registered a shortfall of RWF 30.2 billion. This shortfall was mainly due to a change in the composition of donor disbursements from IDA and the African Development Bank (AFDB). In the revised budget it was expected that all the disbursements from the two multilateral institutions will be disbursed as grants. However as a result of Rwanda becoming a mixed country eligible for both loans and grants, US\$ 26.2 million and US\$ 46.5 million respectively from the AFDB and IDA were disbursed as budget loans and therefore accounted for the shortfall in grants.

It is to be noted that if the budgetary loans are added to the budgetary grants, then the total external resources for the Government's primary budget will amount to US\$ 331 million as against US\$ 315.4 million projected in the revised budget. Higher disbursements from DFID and the EU accounted for the excess amount.

In the case of capital grants, the accrual of RWF 303.3 billion exceeded the revised budget estimate of RWF 261.8 billion by RWF 41.5 billion. This excess disbursement

was mainly on account of excess Global Fund disbursements. In the revised budget an amount of RWF 49.7 billion was projected as against RWF 92.6 billion actually disbursed.

✓ **Loans.**

In the revised budget, the disbursement of project loans of RWF 123.1 billion equivalent to US\$ 184.1 million was projected. As indicated above no budgetary loans were expected.

Total project loans disbursed during the fiscal year 2013/14 amounted to RWF 66.3 billion (US\$ 99.8 million). This performance showed a shortfall of RWF 56.8 billion (US\$84.3 million) compared to the estimate of RWF 123.1 billion. As shown in the table lower disbursements by some major creditors including EXIMBANK (China) and ADF for energy and roads projects accounted for the shortfall. This performance was mainly due to delays in implementation of energy and roads projects by EWSA and RDTB.

SECTION 4: PERFORMANCE OF OUTLAYS.

The table below shows the details of performance of outlays in fiscal year 2013/14.

Table 3. Spending

<i>(Billion Rwf)</i>	2013/14	
	Rev. Budget	Actual
Total expenditure and net lending	1,598.8	1,538.9
Current expenditure	760.9	776.7
Wages and salaries	195.2	187.9
Purchases of goods and services	130.1	142.5
Interest payments	37.5	40.4
Domestic Int (paid)	11.5	14.8
External Int (due)	26.0	25.6
Transfers	273.7	286.8
Exceptional social expenditure	124.4	119.1
Capital expenditure	750.1	712.0
Domestic	365.2	320.2
Foreign	384.9	391.9
Net lending	87.8	50.2

Source MINECOFIN

The revised budget projected total expenditure and net lending at RWF 1598.8 billion. Provisional figures show actual spending of RWF 1538.9 billion showing a shortfall in spending of RWF 59.9 billion. Despite excess spending under recurrent expenditure savings under capital expenditure and net lending more than offset the excess recurrent expenditure resulting in the overall lower outlays.

I. Recurrent Expenditure.

Total spending of RWF 776.7 billion exceeded the revised budget projection of RWF 760.9 billion by RWF 16.7 billion. With the exception of outlays under exceptional spending and wages and salaries all other items over-spent.

✓ Wages and Salaries.

The expenditure of RWF 187.9 billion was RWF 7.3 billion lower than the revised budget estimate of RWF 195.2 billion. The lower spending was mainly due to the fact that the amount of RWF 6.2 billion allocated in the revised budget for new recruitment of some public servants especially for NISS and the Rwanda Agricultural Board (RAB) was not used as the new recruitments did not take place.

Despite the shortfall in spending, the amount spent allowed the payment of RWF72.2 billion as salaries to primary and secondary teachers whilst RWF 25.9 billion was spent on health personnel. In addition RWF 4 billion was spent as salaries for Supreme Court personnel including the judges.

✓ Goods and Services.

Outlays on goods and services of RWF 142.5 billion also exceeded the revised budget allocation of RWF 130.1 billion by RWF 12.4 billion. A large share of the excess spending was partly due to front loading of some spending as well as higher outlays for some priority items. Those affected included expenditure on books (RWF3.4 billion), laptops for 'one laptop per child' policy (RWF 5.5 billion), school feeding and other accessories (RWF 7.2 billion), drugs, dressings and health supplies (RWF 8.5 billion) and feeding of prisoners (RWF 3.4 billion). In addition RWF 3.8 billion was spent on various consultancy services on several priority subjects of Government by various Ministries. During the resource constraint period in 2012, spending on consultancy services had been suspended.

✓ **Interest Expenditure.**

Interest payments in fiscal year 2013/14 of RWF 40.4 billion exceeded the revised budget allocation of RWF 37.5 billion by RWF 2.9 billion. This excess spending was solely due higher interest spending on domestic debt. RWF 14.8 billion was paid as against the revised estimate of RWF 11.5 billion showing an excess spending of RWF 3.3 billion. Due to delays in donor disbursements during the fiscal year, the Government resorted to the frequent use of the overdraft at BNR as well as frequent sales of Government securities (Treasury bills and bonds) to both the banks and non bank public to finance cash-flow gaps. As a result of this development, the overdraft at BNR which amounted to RWF 49.2 billion at end June 2013 rose to RWF 62.7 billion at end June 2014. Similarly, the stock of Government securities (Treasury bills and bonds) which stood at RWF 154.6 billion at end June 2013 rose to RWF 190 billion at end June 2014.

✓ **Transfers and Subsidies.**

Spending under transfers and Subsidies of RWF 286.8 billion in fiscal year 2013/14 was RWF 13.1 billion higher than the RWF 273.7 billion allocated in the revised budget. The main reason for excess spending was the frontloading as well as late payments of subscriptions to some major international organizations.

The expenditure during the fiscal year allowed RWF 30.2 billion to be transferred to the districts to finance their administrative expenses. RWF 19.2 billion was spent as capitation grants in the districts for pupils in primary and secondary schools. Higher education scholarships cost RWF 12.9 billion whilst RWF 16.7 billion was spent on running costs of the public tertiary institutions. The two university hospitals in Butare and Kigali spent RWF 6 billion whilst the Rwanda Bio-medical Center (RBC) also spent RWF 2.3 billion. Subsidies to EWSA during the fiscal year amounted to RWF 25.7 billion.

✓ **Exceptional Expenditure.**

An amount of RWF 119 billion was spent under exceptional expenditure in fiscal year 2013/14. This performance showed a lower spending of RWF 5.4 billion compared to the revised budget estimate of RWF 124.4 billion. This shortfall in spending was due to the late payment of some bills on peace-keeping operations that were carried over to the new fiscal year.

In fiscal year 2013/14 however RWF 25 billion was spent as transfers to FARG to cater for the social needs of the survivors of genocide, whilst expenditure on demobilization and re-integration amounted to RWF5.1 billion.

II. CAPITAL EXPENDITURE.

Total capital expenditure in fiscal year 2013/14 amounted to RWF 712 billion as against RWF 750.1 billion allocated in the revised budget. There was therefore a shortfall in total spending of RWF 38.1 billion. An over-spending under foreign financed capital was more than offset by the lower expenditure under domestically financed capital expenditure.

In the case of domestically financed capital expenditure, the outlay of RWF 320.2 billion was RWF 45 billion lower than the RWF 365.2 billion projected in the revised budget. Regarding foreign financed capital expenditure the amount of RWF 391.9 billion was RWF 7 billion higher than the projected amount of RWF 384.9 billion estimated. This excess spending was due to higher spending on Global Fund financed projects on account of higher disbursements received during the financial year.

In the fiscal year 2013/14 project implementation was difficult as there were delays in implementing of several projects particularly under EWSA and RDTB caused the lower expenditure. Institutional problems were recognized as the main reasons for the implementation delays. Efforts are being made to deal with these institutional issues to speed up implementation in fiscal year 2014/15. Despite these draw backs significant progress was made in implementing a large number of priority projects in energy, construction of new roads and rehabilitation of existing ones, construction of new schools and hospitals in the districts as well as new construction of irrigation systems and terraces in the agricultural sector. These projects are being discussed in details in sectoral performance section of this report.

The allocation for capital expenditure also allowed the importation of fertilizer and other farm inputs amounting to US\$48.8 million for the agricultural sector during fiscal year 2013/14.

✓ Net Lending.

The original budget projected total spending under net lending at RWF 114.8 billion comprising gross spending of RWF 119.9 billion (of which the Kigali Conference Complex was given RWF 84.3 billion) and privatization receipts of RWF 5.1 billion. In the revised budget, the total allocation for net lending was revised downwards to

RWF 87.8 billion. This new revision reflected an increase in the allocation for KCC from RWF 84.3 billion to RWF 96.3 billion and an expected inflow in the form of part loan repayment by Rwandair to Government of RWF 32.5 billion. Total expenditure under net lending in fiscal year 2013/14 however amounted to RWF 50.2 billion and registered a shortfall in spending of RWF 37.6 billion.

This shortfall in spending is mainly attributable to lower spending on the KCC project. The project experienced some delays in construction during the year and as a result only RWF 49.8 billion was spent as against RWF 96.3 billion allocated.

The part loan repayment by Rwandair of RWF 32.5 billion was made whilst on the other receipts side only RWF1.1 billion accrued to the budget.

SECTION 5: SECTOR PERFORMANCE FOR FISCAL YEAR 2013/14.

At the end of the fiscal year 2013/2014, total primary expenditures by functional classification amounted to RWF 1,233.9 billion against a budget of RWF 1,303.2 billion.

The following describes the main expenditure items and achievements in KEY sectors of the economy:

I. Economic Affairs Sector

✓ Education Sector

In fiscal year 2013/2014, total primary expenditures by functional classification in the education sector amounted to RWF 212.2 billion against a budget of RWF219.5 billion and registered an overall sector execution rate of 96.6%.

The following were key achievements in the sector:

- i. In **the pre-primary education**, the target for 2013/14 was to increase the number of classrooms from 1,870 in 2012/13 fiscal year to 2,148 classrooms. By end June 2014, construction work was at 97%.

In **primary education and secondary**, the objective was to reduce the textbook to pupil ratio from 1:2 to 1:1 in primary schools, 1:3 to 1:2 in lower secondary and

1:10 to 1:5 in upper secondary schools. In line with these objectives, 931,772 textbooks were distributed in primary schools, 431,956 text books distributed in lower secondary schools and 200,976 text books in upper secondary schools.

- ii. With the intention to increase equitable access to 9 years of basic education for all children and expanding access to 12 years of basic education, the target for 2013/14 fiscal year was to construct 2,000 new classrooms and 3,000 latrines. At end June 2014, schools construction stood at about 97% whilst that for latrines was at 85.45%. In the case of teachers' hostels 87.74% of the projected number of hostels had been completed. In the area of equipment the Government fully provided all the finished schools with desks/tables and chairs.
- iii. Under the 'One Laptop per Child' project, 10,000 laptops were distributed bringing the total purchased and distributed to 42,978. In addition, 462 multi seat computers and 771 Computers (Notebooks) which contain audio and video instructional materials and 747 Pico Projectors were distributed to schools that have mentorship program. In total 1,133 computers were distributed to schools in the financial year 2013/14.
- iv. In order to promote equitable access to relevant and high demand driven TVET programmes, Construction work for 21 new TVETs and one learning complex were completed. The ground floor slab is at 90% for the construction of Kinyihira VTC. Construction works were completed for 4 TVET schools in Nyamasheke, Rusizi, Rutsiro and Karongi and the Ngororero VTC is also complete. Furthermore one ICT Hub at Remera was completed. Th incubation Centre at Nyarutarama is also completed and IPRC North (Musanze Campus) is in final stages with 94% of work done. Work on the BRALIRWA VCT is at 70% while Kamonyi VTC is completed besides others under construction.

- v. In **higher education**, in order to improve the quality of education as well as efficiency, all public higher learning institutions were merged to form University of Rwanda which is now operational. Government continued the payment of scholarships to students both inside and outside the country and also provided large funds for the running of the public tertiary institutions as highlighted under Transfers and Subsidies. The procurement plan for UR Butare compound infrastructure project has been prepared and submitted to Exim Bank of Korea for consideration and funding.

✓ **Health Sector**

At the end fiscal year 2013/2014, total primary expenditures by functional classification amounted to RWF 81.5 billion against a budget of RWF 83.4 billion and the overall sector execution rate is 97.7%. Spending on health infrastructure and equipment as well as for payment of health personnel salaries took the largest share.

- i. In the area construction, work was completed at several Hospitals such as Kinyihira, Ruhango, Kirehe Phase II, CHUB, Mihima, RMH as well as for ten other Health centers. In addition to those by Central Government, several other health centers were constructed by the districts and are now operational. Furthermore in the last fiscal year work continued on the following hospitals: Ruhengeri, Nyagatare, Rutare, Byumba and Nyabikenke. With regards to equipment, the Kibuye and Kirehe hospitals as well as 18 other health centers were supplied with various equipments. Work is still on-going on one other modern health centre and good progress has been registered during the last fiscal year.
- ii. During the second quarter, efforts were made to sensitize the population to subscribe to community based health insurance on a large scale and by end June 2014 the subscription rate stood 73.9%.

- iii. In the area of human resources, 22 nurses, 10 Midwives, 9 additional Medical Doctors, 1 Specialist Pediatrician and other 15 Health Professionals were recruited and have been deployed in several health facilities
- iv. In line with the policy to reduce child mortality in 6 districts with high rates, 15 health providers in Kayonza district were trained. Already, the relevant personnel in 3 of 6 districts have been trained and those in the remaining districts of Gisagara, Musanze and Nyabihu will be trained in fiscal year 2014/15
- v. With regards to emergency care, the Government has established a Comprehensive emergency obstetrical and neonatal care (C-EMONC) in all district hospitals (100%). In the case of Basic emergency obstetrical and neonatal care (B-EMONC) this is now functional in some 85% of Health Centers. However a needs assessment for EMONC based on international standards will be conducted very soon to know the real situation and adjustments for improvement will be made according to the results of the assessment. The new ratio will be known after the upcoming DHS 2015.
- vi. In order to increase the accessibility and availability of family planning services through community health workers efforts are on-going to enroll at least 90% of women aged 15 to 49 and men in the use of contraceptive methods. The new ratio will be provided by the next DHS 2015. However, according to HMIS (30th May 2014), the % of women using modern contraceptives among married women is estimated at 56.9%.
- vii. In the area of HIV prevention, especially for pregnant women, the PMTCT program and other HIV prevention programs were scaled up and made to cover all institutions. In FY 2013-2014 (by May 2014): 3,298,685 LLINs were distributed.

- viii. To improve personal and community hygiene and sanitation in every household, school, hospitals and every public places and make hygiene and sanitation a priority, community Hygiene Clubs have been established in 99.5% of all Imidugudus. However only 26% are fully functional.
- ix. To strengthen the prevention and management of chronic diseases. Currently, 100 % of health facilities (District hospitals and Health centers) are providing systematic NCD checkup packages. Besides, in collaboration with specialized medical teams, heart surgery, neuro-spinal surgery, fistula reparation, cleft palate reparation are regularly made and different other specialists visit Rwanda to offer required specialized services to many patients. Specialized eye clinics have opened at Argwal and Kabgayi Hospitals and during Army week, several patients receive eye treatment and other services.
- x. Consistent with the policy to promote regional health tourism facilities, the Government has embarked on an accreditation process. In this regard King Faisal Hospital has already been accredited. CHUK and CHUB and Rwanda Military Hospital have started their accreditation process. All the 42 district hospitals have already undergone their baseline assessment for accreditation. 15 of these have undergone accreditation progress assessment. All national referral hospitals and all district hospitals now have a functional Quality improvement or Quality assurance committees.

II. Social protection sector

At the end fiscal year 2013/2014, total primary expenditures by functional classification amounted to RWF 63.9 billion against a budgetary allocation of RWF 54 billion registering an execution rate of 118.3. Social protection expenditure and support to Genocide Survivors took the largest share.

The following were the key spending activities:

- i. The budgetary allocation allowed the payment of a monthly allowance to 16,539 students in the higher learning institutions and the medical expenses of 7,869 genocide survivors were also paid. Several houses for some genocide survivors were rehabilitated and more than 600 individuals also benefited from monthly direct support funds. With the financial support from Government FARG was also able to assist 24,141 secondary school students with the payment of their fees as well as providing them with other school materials. 21,039 needy genocide survivors got assistance through the 'direct cash transfer scheme' as each INCIKE was assisted with 30,000 Rwf per month.
- ii. The costs associated with the conduct of parliamentary and local Government elections were covered from this allocation. In this regard it is worth noting that all vacant posts in the Local Government set up were filled through by-elections in August 2013 (18,500 Local Leaders elected).
- iii. Expenditure for the issuance of the National identification card scheme which is a continuous activity was also funded from the social protection allocation. This activity has become important in view of the fact that the ID cards are now being used as a formal cross border document in the region. By end June 2014, NIDA had produced and distributed 208,353 Identity cards.
- iv. Tiles were also provided to disaster victims for the rehabilitation of their houses and Disaster Risk Reduction indicators were developed for Nyabihu, Rubavu, Nyamasheke and Rusizi districts.
- v. Government continued its policy to provide shelter, feeding, health related and other support services to both Rwandans expelled from Tanzania and a group of M23 EX Combatants from DRC.

- vi. To modernize the broadcasting system in the country, the Government constructed the building and also purchased the new TV and radio equipment that allowed the country to migrate from analogue to a digitalized system. Currently, the migration process has been completed and now Rwanda is using a digital system. 27 Media managers were trained on developed Prototype plans and dissemination done during the training. The Editors' style guide manual was also developed and validated and some media editors have also been trained and given manuals with Government funds.
- vii. In order to enhance the culture of Ubutore in local entities, learning institutions and public institutions, 520 Intore Mentors were trained from 14th to 17th November 2013 with a further 577 Intore Mentors being trained from 25/05 to 03/06/2014 at Nkumba training centre.
- viii. In line with the rural transformation policy, 30,822 households were relocated from High Risk Zones to safe Imidugudu settlements by end October 2013. This performance showed that by October 2013 80% of households in high risk zones had been relocated to safe areas.
- ix. Regarding the IDP Model Village Scale up scheme, 30 new IDP model villages were completed in several districts by end June 2014. Monitoring and Evaluation work for the completed 30 District IDP Model Villages was also done.
- x. In the area of improving the Social Safety Support to Demobilized Ex-Combatants (shelter and medical services) 96 houses for severely disabled persons in cat 1 & 2 were constructed. In addition 2,779 disabled ex-combatants continued to receive their monthly subsistence allowance whilst 2,783 disabled and categorized ex-combatants also received health insurance coverage. Furthermore 1,796 disabled ex-combatants received medical rehabilitation interventions.

- xi. All categories 1&2 of HMP in VUP sectors were integrated in VUP programs. 10,788 Households benefited from mutuelle de santé and 583 from Girinka support. In the area of assistance to Historically Marginalized People (HMP) 149 students were identified and supported in TVET schools, 43 in Universities and 89 given start-up kits.
- xii. In line with the policy to improve Public Finance Management for Local Government, PFM inspection survey in local Government entities was conducted, and findings presented at a meeting with LG officials on 7th November 2013. PFM Training for Sector officials was also conducted (2 officials per Sector : 832) on Easy to Use system; Training of trainers in PFM was conducted for 115 trainers from Secondary Schools, District Hospitals and Health centers on 17th and 18th April 2014.

In the **Agricultural sub-sector**, the 2013-14 budget allocated an amount of RWF23.6 billion for various activities in the sub-sector. Actual spending amounted to RWF 28.7 billion with an excess spending of RWF 5.1 billion.

The following achievements were registered in the 2013/14 fiscal year:

- i. To increase arable land for farming and at the same time reduce soil erosion, 6,500 ha of Radical and 33,123 ha of progressive terraces were constructed and made available for farming with Central Government funds. In addition 18,344 ha of radical terraces in different districts including Karongi, Rwamagana, Kayonza, Nyanza and Gishwati districts where LWH is operating at different sites were constructed with earmarked transfer funds. With this performance in fiscal year 2013/14 the total of radical terraces that has been constructed in the country amounts to ha 44,184—ha 14,932 with Central Government funds through MINAGRI and ha 31,252 for districts with earmarked transfer funds.
- ii.) Regarding irrigation 3,500 ha of marshland and 1,908 ha of hillside land were irrigated.

iii) In the area of mechanization, access to mechanization services increased for rural farmers partly through the provision of farm machinery maintenance services. Local capacity building improved in farm mechanization as 61 tractors and 5 other farm machines became operational. 3 private companies have established mechanization centers - 950 farmers have been trained in mechanization systems and 46 agricultural tractor mechanics have also been trained.

iv) Increased agricultural productivity through land consolidation and input use: 100 % of Ha of consolidated land utilize recommended package of inputs (fertiliser and improved seeds). 612,031 ha of land were consolidated in season 2014 A and 596,844 ha in season 2014 B; the use of Crop Intensification Program (CIP) zones for planting reached 80.18% in 2014A Season. Fertilizer use in both Seasons A and B in 2014 increased with use of 4,463.35MT Urea:

iii. To reduce post harvest losses the construction of storage facilities which is an on-going project continued in fiscal year 2013/14. In the area of agro-processing to increase value addition, the Irish potato processing plant was handed over to a private operator. Regarding the Musanze feed plant, civil works, mechanical and electrical installations were completed and dry testing has been done. With regards to the Rwamagana feed plant, about 70 percent civil works are completed. Installation of the oil plant has also been completed and production is ongoing. The Zamura Feed Plant in Musanze is already operational.

iv. Livestock development was also enhanced through the GIRINKA program whereby poor families got access to cows. The number of distributed cows increased from 149,889 cows to 189,889 cows. 37,875 of the cows were given to poor families through earmarked transfers; they are to pass on the resulting calves to other poor families under this initiative.

- 92,000 cows were artificially inseminated and the success rate of AI improved where 68,882 cows were inseminated and among them 27,897 cows were conceived by the end of May. 102,000 quality doses of semen were produced in MASAKA bull station and 13,201 AI calves were registered.
 - Animal health was improved through vaccination as 77,800 cows were vaccinated against Foot and Mouth Disease (FMD) and 160,000 cows for black quarter. Vaccination against CBPP disease will be undertaken after an epidemiology surveillance to verify if the virus is not circulating in the herds.
 - Fish production increased from 21,400 MT to 27,000 MT of which 22,696 MT of fish came from CAPTURE FISHERIES (lakes). 1,118 MT of fish from aquaculture was also recorded.
 - Hatchery industry continued its development as 399,728 One Day-Old Chicks were produced by private hatcheries and the Rubilizi Hatchery. Only 10,474 DOCS were produced by Rubilizi Hatchery from July-October 2013 and 389,254 DOCs from private Hatcheries. 4,450 Parent Stock breeders were purchased and delivered at Rubirizi Hatchery in February 2014. 300 farmers were assisted (or trained on how) to start a poultry business through onsite visits and/or telephone inquiries.
 - In cattle production, 400 ha of land located in Gako has been identified as suitable to be stocked with improved beef breeds. Some private companies through RDB have expressed interest in the project and there are on-going discussions to actualize the project.
- v. Regarding export crops, production of green coffee was estimated at 26,000 MT. Green coffee production in the middle of the year stood at 17,588 MT. Planted area reached 9,166 ha during the fiscal year 2013/2014. Regarding fully washed coffee production reached 6,052 MT (34.4%) of the total coffee production. 23,575,000 coffee seedlings were produced and maintained in nurseries.

- Tea production was estimated at 28,600 MT. Production achieved by mid - year of green tea is 22,719 MT. Planted area is estimated at 1,875 ha at different sites. 22,253,000 of tea seedlings have been produced and are being maintained in nurseries.
- Pyrethrum production increased to 27.5 MT with refined pyrethrum reaching 24 MT in 2013/2014. SOPYRWA however faces challenges in marketing but there are plans to invest in production of final products to be sold locally or exported as finished products.
- Vegetable production (Tomato, French bean, Carrot, hot pepper, Onion) for export increased as 3,165 ha of land was cultivated in the fiscal year 2013/2014. Of the cultivated land, 321 ha have been earmarked for Asian vegetables and French bean and snow peas for export.
- Fruit production for export also increased as 4,930 ha was developed and planted. Due to early onset of the dry season this year, planting was stopped at end March 2014. 269,310 (for 1500ha) seedlings are being maintained in nurseries to be planted by October 2015.
- New mulberry trees were planted countrywide on 1,300 ha of land and 350 existing mulberry plantations rehabilitated for optimal leaf productivity. 1034 ha of mulberry plantations were planted by farmers with the support of PRICE project. 137 individual silkworm rearing houses were constructed by farmers. 350 ha of existing mulberry plantation was also rehabilitated.
- Nutrition status improved in affected districts as 43,698 model kitchen gardens were established in different villages where malnutrition rate is high. 12,390 farmers were trained and 16,149 tubs were distributed to farmers during 1000 days campaign to eradicate malnutrition problems. 167 MT of bio-fortified beans were distributed to 209,591 households and 974,700 Vines

were availed to end users (farmers group). 82,619 school children benefitted from one cup of milk per child program and consumed 1,842,273 liters.

- vi. Institutional capacity building was strengthened through increasing empowerment of human resources knowledge and skills. 20 MINAGRI staff received, Msc. Scholarships to study in South Korea, Netherlands, Japan, India, Canada and New Zealand. 70 MINAGRI staff have got training in different courses (Rural Development, ICT, Food Security Monitoring, Agribusiness, Policy analysis, GIS,...) with the support of JICA, KOICA, FAO, CHINA, RESAKSS, MINAGRI has sent 129 students to Israel for training. The selection of next beneficiaries is ongoing.

In **the sub-sector of Trade and Industry**, the following achievements were realized during 2013/14 fiscal year:

- i. Consistent with the policy to increase export earnings, the following activities at the company level were implemented: 200 companies were coached on export procedures and strategies, 31 SMEs trained on researching and analysis of export markets; 11 Companies that participated in sales mission in Kampala are receiving technical assistance under the Export Capacity Program (ECP). This includes the development of production and export plans. 120 companies were facilitated to attend trade fairs in Kampala, Nairobi, Libreville and Mbarara and 11 companies (AGROPHARM AFRICA, EAGI, G-MART, INYANGE INDUSTRIES, KIGALI FIRMS, MANUMETAL, SAHASRA ELECTRONICS, SORWATHE, SOSOMA, TRUST, and URWIBUTSO) participated in sales mission in Kampala.
- ii. 5 industries -Inyange Industries LTD, East African granite industries ltd, UTEX-RWA, Kinazi cassava plant and steel Rwanda- were supported in various ways including technical assistance to increase their production capacity to at least 70%. Diagnostic assessment report and Growth Action Plans were completed for 19 companies and selected 10 companies are expected to implement their plans. SteelRwa Ltd got required electricity supply and UTEXRWA was linked with potential big clients/investors.

The **Communication sub sector** was allocated RWF 21.5 billion but spent RWF 24.4 billion. The details of key activities performed are as follow:

- i. The ICT Techno pole Master plan, business plan and Architectural designs were partially done.
- ii. Video conferencing equipment for 10 Ministries, 5 Provinces and 30 Districts installed and operational. 36 Video conferencing end points have been delivered and assembled at all Districts and city of Kigali except Nyarugenge. All districts and ministries which have VC systems installed are fully functional and are utilizing the system. In total 49 VC terminals are active, fully functional and currently being used.

In the **Transport sub-sector**, the total allocated primary resources of RWF 74.9 billion was exceeded RWF6.9 billion as the sub-sector spent an amount of RWF 81.8 billion.

The following are the key achievements realized during the four quarters of the 2013/14 fiscal year:

- i. The four quarters of 2013/14 fiscal year saw the successful continuation of the rehabilitation of Rusizi - Ntendezi-Mwityazo road project. By end of the fiscal year 2013/14 99% of the work had been completed.
- ii. The rehabilitation and upgrading of the 80km paved road network for Kigali-Gatuna is at 90%.
- iii. Payment of the invoices for work done on Gitarama-Ngororero-Mukamira road rehabilitation project (55 km) and Kigali-Musanze road rehabilitation projects were made.
- iv. The rehabilitation and upgrading of Kivu belt road Lot 4&5 continued and 20% of work was done. Work on Kitabi-Crete Congo/Nil & Huye urban roads also continued.
- v. Work on the Kigali International Airport terminal building expansion continued and in the case of the Bugesera airport project expropriation of the land was done.

The **Fuel and Energy sub-sector**; primary spending was RWF 69.4 billion compared to the approved budget of RWF 84.4 billion which showed an execution rate of 82.8%.

Below are some of the key achievements recorded in the sub sector:

- i. Continuation of on- going construction work of new hydropower plants - Nyabarongo which is now at an execution rate of 99.8%, 6 Micro Hydropower plants project and Rukarara II,
- ii. Rehabilitation of 3 hydro power projects (Mukungwa I, Gihira and Gisenyi),
- iii. The Implementation of the Geothermal resource development project continued;
- iv. The payment of invoices for work done on the Electrification of 6 districts in eastern province with STEG,
- v. Some funds were also spent on fuel subsidies to EWSA in the provision of electricity power in the country and on the kivuwatt project.

II. General Public Services Sector

The budget allocation for this sector includes the Executive and Legislative organs, financial and fiscal affairs and General services ministries. The total allocation for this sector amounted to RWF 471.4 billion. Total spending for this sector however reached RWF 424.6 billion registering a shortfall in spending of RWF 46.8 billion. A large share of funds amounting to RWF 313.1 billion was spent on Executive and Legislative organs, financial and fiscal affairs as well as external affairs.

Regarding the Executive branch comprising of PRESIREP and PRIMATURE, the total spending of RWF 60.6 billion is 94 percent of the total budgeted amount of RWF 64.4 billion. Both running costs of PRESIREP and PRIMATURE offices amounted to RWF 16.5 billion as against the total budget estimate of RWF 16.3 billion. The small excess was mainly due to the travel costs to initiate the Nd'umunywanda Program that was covered country-wide.

The Legislative organs (Chamber of Deputies and the Senate) spent RWF 12.5 billion compared to the total budget estimates of RWF 12.8 billion. Whilst RWF 9.2 billion

was spent on administrative support services for the two institutions, RWF 1.9 billion was spent on Government oversight for both institutions.

Expenditure under MINECOFIN amounted to RWF 312.6 billion for all programs compared to a budget allocation of RWF 358.3 billion. Of the RWF 312.6 billion spent, the sub program of Public Finance Management took a share of RWF 258 billion. Net Lending activities under MINECOFIN had a total allocation of RWF 119.9 billion and the total spending amounted to RWF 52 billion. A large portion of this amount was spent on the KCC project as well as transfer to Rwandair to fund running costs as explained under net lending.

The total budget allocation to MINAFFET was RWF 21.7 billion. Almost the exact amount was spent. Of the amount spent, RWF15.5 billion was spent on coordination of Rwanda's diplomatic missions abroad, whereas, RWF 3.1 billion was spent on coordination of Rwanda's Diaspora and Diplomatic Relations. Administrative and support services of MINAFFET and its embassies incurred an expenditure of RWF 3 Billion.

MINEAC was allocated an amount of RWF 969.5 million of which RWF 899.8 million (93 percent) of the total was spent. The largest share of this allocation amounting to RWF 642.5 million was used to coordinate the Ministry's activities as well as paying of wages and salaries during the fiscal year 2013/14. The remaining amount of RWF 257.2 million was used to coordinate and implement EAC Commitments.

IV. Defense Sector

The revised budget allocated RWF 55.3 billion for central defense spending and RWF 77 billion for Peace keeping Operations. In the case of central defense spending, an amount of RWF 56.6 billion was used in the Fiscal year 2013/2014. Of this amount, RWF 53.3 billion was used for the co-ordination of military services including wages and salaries and the remaining RWF 3.2 billion was spent on operational support whilst RWF 1.1 billion was used for the provision of health care.

With regards to Peace-keeping Operations, total expenditure amounted to RWF 89 billion as the Government had to pre-finance some expenditures related to the CAR and Juba missions.

V. Public Order and Safety Sector

Regarding the spending on public order and safety, total spending of RWF 66.6 billion represents 99 percent of the total revised budgeted amount of RWF 67.1 billion. The spending on police services was RWF 18.2 billion as against RWF 18.5 billion allocated. In the case of prison services, expenditures amounted to RWF 6.4 billion as against RWF 6.5 billion allocated in the 2013/2014 budget. A large share of this amount totaling to RWF 3.4 billion was spent on prisoners' welfare.

With regards to justice sub-sector, the allocated amount of RWF 5.8 billion was spent. A large share of the allocated funds was used for administration and support services including wages and salaries.

SECTION 6: DEFICIT AND FINANCING.

The table below shows the details of financing of the 2013/14 budget.

Table 4. Financing

	<i>(billion Rwf)</i>	2013/14	
		Rev. Budget	Actual
Financing		271.2	218.7
Foreign financing (net)		109.9	104.7
Drawings		123.1	115.8
Budgetary loan		0.0	49.5
Project loans		123.1	66.3
Amortization (due)		-13.2	-11.0
Domestic financing		161.3	114.0
Banking system (Monetary Survey)		173.3	150.6
Non bank (Net)		-12.0	-30.8
Adjustment-Deposit drawdown (including Agaciro)		0.0	-5.9

Source : MINECOFIN

The Government's fiscal operations in 2013/14 ended with an overall deficit (including grants) of RWF 218.7 billion compared to the RWF 271.2 billion projected in the revised budget. The deficit was therefore RWF 52.5 billion lower than projected in the revised budget. This better than expected performance was mainly attributable to delays in implementing some capital projects including the KCC project.

In the area of financing, foreign financing comprising both project and budgetary loans draw-down provided a net amount of RWF 104.7 billion. Net domestic finance contributed the remaining net amount of RWF 114 billion. This performance reflects total banking system financing of RWF150.6 billion and non bank debt repayment of RWF 30.8 billion.

Regarding the banking sector, the RWF 150.6 billion was made up of Government new debt to the Commercial banks (Treasury bills and bonds) and the use of the BNR overdraft amounting to RWF 78.6 billion and draw down of the Sovereign bonds deposits for the KCC project of RWF 49.5 billion and for EWSA energy project of RWF 22.3 billion.

In the case of the non bank sector, the net debt repayment of RWF 30.8 billion included the repayment of RWF 11 billion of the consolidated debt to RSSB.

SECTION 7: CONCLUSION.

As indicated above, the implementation of the budget for fiscal year 2013/14 was affected by several factors. Of particular importance were the uncertainties and in some cases delays concerning external donor disbursements. This situation adversely affected Government's cash-flow by delaying some statutory payments including those to suppliers' of goods and services to Government. This in turn affected private sector activities including financial services (late loan repayment and/default by Government suppliers') as well as domestic consumption which also had a negative impact on domestic revenue mobilization. The delays also led to the Government going to the domestic market to sell debt instruments for financing of expenditures resulting in a 'crowding out' of the private sector for liquidity. It has already been mentioned above that this performance increased interest payments of Government and the domestic debt stock.

On the foreign exchange front, these uncertainties and delays also created a cash-flow problem for BNR and affected the level of foreign exchange sales to the private sector for economic activities including imports and also put pressure on the reserves of BNR.

It is expected that going forward the donors will be able to bring increased predictability in their disbursement activities to reduce the uncertainties. Government however will continue to review the fiscal situation regularly and will take all necessary actions to minimize the impact of any actions emanating from donor disbursement delays.

Government has also recognized the institutional problems that caused delays in implementing some investment projects particularly projects under EWSA, RDTB and the KCC. Efforts are on-going to improve the situation to ensure improvements in implementation and use of committed resources.

Annex 1

Table 1. Operations of the Central Government (Provisional)	Jul-Jun 2013/14	Jul-Dec 2013	Jan-June 2014	Jul-Jun 2013/14
	Revised	Prov.	Prov.	Prov.
Revenue and grants	1,336.8	702.3	634.0	1,336.4
Total revenue	873.8	409.0	453.1	862.1
Tax revenue	782.5	359.6	401.4	761.0
Direct taxes	326.1	149.3	161.8	311.1
Taxes on goods and services	397.7	183.8	210.3	394.1
of which Taxes on projects expenditures (EWSA&RTDA)	16.7	4.6	6.2	10.9
Taxes on international trade	58.7	26.5	29.3	55.9
of which Taxes on projects expenditures (EWSA&RTDA)	10.2	2.8	5.2	8.0
Non-tax revenue	91.3	49.3	51.7	101.0
of which PKO (incl. CAR&Juba)	63.9	39.2	42.3	81.5
of which Other	27.4	10.1	9.5	19.5
Total Grants	463.0	293.4	180.9	474.3
Budgetary grants	201.2	136.1	34.9	171.0
Capital grants	261.8	157.3	146.0	303.3
Projects	212.1	106.1	104.5	210.6
Global Fund	49.7	51.2	41.4	92.7
Total expenditure and net lending	1,598.8	686.2	852.7	1,538.9
Current expenditure	760.9	363.5	413.2	776.7
Wages and salaries	195.2	92.9	95.0	187.9
Civil	--	72.0	74.0	146.0
Defense	--	20.9	21.0	41.9
Purchases of goods and services	130.1	64.4	78.1	142.5
Civil	--	56.8	72.1	128.9
Defense	--	7.6	6.0	13.6
Interest payments	37.5	21.1	19.3	40.4
Domestic Int (paid)	11.5	8.8	6.0	14.8
of which Interest on overdraft and T/Bills	4.1	6.9	5.1	12.0
External Int (due)	26.0	12.3	13.3	25.6
of which external interest on Sovereign Bonds proceeds	18.7	8.8	9.1	17.9
Transfers	273.7	151.1	135.6	286.8
Exceptional social expenditure	124.4	34.0	85.1	119.1
Assistance to victims of genocide (FARG)	24.0	11.3	14.0	25.3
Demobilisation/Reintegration/	3.9	2.8	2.4	5.3
Peace keeping operations (incl. CAR&Juba)	77.0	19.9	68.7	88.6
Capital expenditure	750.1	317.8	394.3	712.0
Domestic	365.2	114.9	205.3	320.2
of which counterpart funds for taxes (EWSA&RTDA)	26.9	7.5	11.4	18.9
Of Which Sovereign Bonds proceeds/Energy	33.4	14.4	7.9	22.3
Foreign	384.9	202.8	189.0	391.9
Of Which Global Fund	49.7	51.2	41.4	92.7
Of Which Sovereign Bonds proceeds/Energy	0.0	0.0	0.0	0.0
Net lending	87.8	5.0	45.3	50.2
Of which				
Other	4.7	-1.7	3.3	1.5
Additional Expenditure Cimerwa	1.0	0.0	0.0	0.0
Rwandair (working capital)	29.9	23.7	7.8	31.4
Rwandair loan	-32.5	-32.5	0.0	-32.5
Privatization of Tea factories (Shagasha & Mulindi)	-5.1	0.0	0.0	0.0
KCC Loan working Capital	96.3	15.5	34.2	49.7
Export Promotion	0.0	0.0	0.0	0.0
Overall deficit (payment order)				
Including grants	-262.0	16.1	-218.7	-202.6
Excluding grants	-725.0	-277.3	-399.6	-676.9
Change in arrears (net reduction-)	-9.2	-8.5	-7.7	-16.1
Domestic	-9.2	-8.5	-7.7	-16.1
Overall Deficit (cash basis)				
Including grants	-271.2	7.7	-226.4	-218.7
Excluding grants	-734.2	-285.7	-407.3	-693.0
Financing	271.2	-7.7	226.4	218.7
Foreign financing (net)	109.9	27.1	77.7	104.7
Drawings	123.1	31.1	84.6	115.8
Budgetary loan	0.0	0.0	49.5	49.5
Project loans	123.1	31.1	35.2	66.3
Amortization (due)	-13.2	-4.0	-7.0	-11.0
Domestic financing	161.3	-34.7	148.7	114.0
Banking system (Monetary Survey)	173.3	-23.3	174.0	150.6
of which Additional bank borrowing	42.7	-20.8	99.4	78.6
of which Sovereign Bonds proceeds/KCC	96.3	15.5	34.2	49.7
of which Sovereign Bonds proceeds/Energy	33.4	14.4	7.9	22.3
of which Rwandair Loan receipt to Gov't	-32.5	-32.5	0.0	-32.5
of which PKO (CAR&Juba)	32.5	0.0	32.5	32.5
Non bank (Net)	-12.0	-36.5	5.7	-30.8
Gvnt Securities (Net)	12.0	-32.2	20.6	-11.7
Non bank T/Bills	--	-32.2	-0.3	-32.5
Non bank T/Bonds	--	0.0	20.9	20.9
Non Bank Sector Debt Repayment	-24.0	-4.3	-14.8	-19.1
Adjustment-Deposit drawdown (including Agaciro)	0.0	25.1	-31.0	-5.9

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Annex 2

Project&Budget Loans Disbursements (million USD)

Creditor	2013/14	
	Rev. Budget	Actual
Project Loans	184.1	99.8
Agence Francaise de Development (AFD)	1.7	0.0
Arab Bank for Economic Development in Africa (BADEA)	15.7	3.3
EXIM - China (EXIMCHINA)	26.4	6.7
EXIM - India (EXIMINDIA)	19.0	14.4
African Development Fund (ADF)	15.6	0.2
International Fund for Agriculture Development (FIDA)	6.9	7.4
Koweti Fund for Arab Economic Development (KFAED)	11.5	2.5
Saudi Fund for Development (SFD)	9.9	0.5
International Development Association (IDA)	52.8	54.7
Organization of the Petroleum Exporting Countries (OPEC)	24.7	10.1
Budget Loans	0.0	72.7
African Development Fund (ADF)	0.0	26.2
International Development Association (IDA)	0.0	46.5
Total	184.1	172.5

Source: MINECOFIN

Budget Support Disbursements (million USD)

Donor	2013/14	
	Rev. Budget	Actual
IDA ¹	70.0	24.3
AfDB ²	27.2	0.0
DfID	83.9	98.7
EU	74.9	90.3
Germany	16.8	4.4
Netherlands	3.0	0.0
Belgium	12.6	12.4
FTI (Education for all)	26.0	26.0
Demobilization	1.0	2.1
Total	315.4	258.2

Source: MINECOFIN

¹\$46.5 million budgetary loan disbursement not included.

²\$26.2 million budgetary loan disbursement not included.