

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

DONOR PERFORMANCE ASSESSMENT
FRAMEWORK (DPAF)

FY 2013-2014

A. Background

1. The Donor Performance Assessment Framework (DPAF) forms a part of a mutual review process between the Government of Rwanda (GoR) and its Development Partners (DPs) designed to strengthen mutual accountability at the country level on the quality of official development assistance (ODA) to the public sector in Rwanda. Launched in 2009, the DPAF reviews the performance of bilateral and multilateral donors against a set of established indicators drawn from international and national agreements on the quality and volume of development assistance to Rwanda. Its counterpart the Monitoring Matrix, drawn from Rwanda's Economic Development and Poverty Reduction Strategy II (EDPRSII), reviews GoR's performance against a set of agreed indicators and targets of EDPRS outcomes and policy actions.¹ The primary forum for dialogue around the DPAF is the Development Partners Coordination Group (DPCG), recognizing that the DPAF aims to be inclusive, bringing together all donors and all aid modalities reported through the Development Assistance Database (DAD).²
2. In September 2014, the DPAF indicators and targets underwent a light revision taking into account changes in aid modalities to Rwanda (namely the suspension in the provision of General Budget Support and the accompanying it Budget Support Harmonization Memorandum of Understanding), as well as the incorporation of some indicators and targets stemming from the Busan Partnership Agreement or the raise of some targets to the Paris Declaration levels. The changes were introduced and agreed at the 56th Development Partners Coordination Group meeting on 4th of September 2014. They are reflected in Annex I.
3. The DPAF exercise for the Fiscal Year (FY) 2013/14 was undertaken based on this newly revised DPAF and donor self-reporting at the project level in the DAD. The DPAF exercise for FY 2013/14 was initiated in September 2014 with a request for DPs to update their information in the DAD. After the initial round of data entry, a verification process was undertaken by the External Finance Unit (EFU) of the Ministry of Finance and Economic Planning (MINECOFIN). A preliminary draft of the DPAF for FY 2013/14 was shared with each DP, and followed by bilateral consultations and discussions to finalize the individual DPAF results. The final draft DPAF aggregate and individual tables were then shared with the DPCG Heads of Cooperation/Agency for their review/input before finalization at the 2015 Development Partners Retreat, held on 4-5 of February 2015 in Rubavu.
4. What else is different this year? In addition to the revised monitoring framework, this year the DPAF includes the following additional features:
 - a. It provides an approximate calculation of the coverage of the DPAF by calculating the difference between total ODA to Rwanda (all channels) and ODA to the public sector for each DP based on data provided to the OECD Creditor Reporting System for the year 2013.
 - b. It lists the top 3-5 performers for specific indicators (all those that have exceeded the target are listed as top performers).
 - c. It shows the trends in meeting the targets since the first DPAF in FY2009/2010 until to date.
 - d. It compares the self-reported use of country systems by DPs in the DAD with the individual results reported by each DP for Rwanda in the 2014 Progress Report, Making Development Co-Operation More Effective, OECD/UNDP. The latter in particular, aims to establish a benchmark between the country level performance and the globally reported one and address issues in relation to the quality of the information provided at the country level.
 - e. It gives a breakdown of how multilateral and bilateral partners meet the targets for a select number of indicators measuring use of country systems and predictability. This will allow better understanding of the underlying trends and performances of these two types of partners, which have distinct legal and policy frameworks.
 - f. It gives the breakdown of Division of Labour (DoL) sectors per DP – agreed and actual.

¹ The EDPRS Sector Review Matrix replaced the Common Performance Assessment Framework (CPAF) as Rwanda moved away from the General Budget Support (GBS) to Sector Budget Support (SBS).

² Note that this excludes off-budget aid (such as DP support to the NGOs) and the on-budget development assistance not reported in the DAD. The DPAF also excludes humanitarian assistance provided by UN Agencies such as UNCHR and WFP.

B. Overall FY 2013/14 DPAF Results

5. The DPAF is presented both in aggregate form (comprising all development assistance to the public sector in Rwanda reported in the DAD), and disaggregated by donor to allow for comparison, individual reflection on performance, accountability and peer pressure, which are recognized as key ingredients to the successful implementation of the global development effectiveness agreements at the country level and Rwanda's Aid Policy. This year the information is further broken down by multilaterals and bilaterals for a select number of indicators where it was observed that performances may vary.
6. What is the coverage of the DPAF? The DPAF mainly focuses on the OECD-DAC donors who are signatories to the Paris Declaration on Aid Effectiveness (2005) and the subsequent Accra Agenda for Action (2008) and Busan Partnership Agreement (2012) and are represented in Rwanda. Fourteen (14) Development Partners³ and 7 UN agencies⁴ participated in this exercise. The DPAF only analyses ODA to the public sector in Rwanda and excludes all other types of aid flows channeled through INGOs, CSOs, the private sector. It also excludes humanitarian assistance. The table below provides an approximate analysis of the coverage of the DPAF. Why is it approximate? Because it uses data reported to the OECD's Creditor Reporting System in 2013 and includes only those DPs that have reported disbursements to the public sector in both the CRS and the DAD. Based on the ODA disbursed through all channels in 2013 it then excludes the ODA for the public sector and calculates the difference in percentage. For multilateral partners, the estimated coverage of the DPAF is 97%, while for bilateral partners the figure is appr. 58% since a number of partners in this group channel their funds predominantly through other channels than GoR institutions (Sweden, Switzerland, US).

Note: only data for donors publishing both to the OECD and the DAD has been included	OECD CRS: ODA disbursements for the public sector in constant USD (B)	OECD CRS: ODA disbursements all channels in constant USD (C)	Difference =(C-B)	Approximate coverage of the DPAF per donor	ODA to public sector recorded in the DAD
	calendar year 2013	calendar year 2013	calendar year 2013	=(B/C*100)	FY2013/2014
Total all partners (1+2)	737.48	976.67	239.19	76%	992.99
Total bilateral donors (1)	307.12	532.03	224.91	58%	481.88
Belgium	36.35	45.34	8.99	80%	43.77
Germany	19.20	19.20	0	100%	16.76
Japan	49.68	61.28	11.60	81%	44.12
Korea	8.64	11.98	3.34	72%	13.35
Netherlands	27.64	47.26	19.63	58%	34.26
Sweden	2.52	28.35	25.83	9%	3.40
Switzerland	2.57	6.12	3.56	42%	6.17
United Kingdom	117.05	161.39	44.33	73%	124.54
United States	43.47	151.11	107.64	29%	195.51
Total multilateral donors (2)	430.36	444.64	14.28	97%	511.11
AfDB	49.61	49.61	0.00	100%	87.63
EU Institutions	105.13	115.08	9.95	91%	116.09
Global Fund	111.11	111.11	0	100%	140.90
IDA	156.84	156.84	0	100%	157.66
UNDP	6.67	8.32	1.65	80%	5.65
UNFPA	1.00	3.69	2.68	27%	3.18

3 These are, in alphabetical order: African Development Bank, Belgium, European Union, Germany, Global Fund, Netherlands, Japan, Sweden, Switzerland, South Korea, United Kingdom, United Nations, United States of America, and the World Bank. Canada and Luxembourg have ceased their collaboration with Rwanda.

4 There are, in alphabetical order: IFAD, IOM, UNCDF, UNDP, UNFPA, UNICEF, WFP. The report covers also financing under the One UN Fund.

7. The total ODA to Rwanda's public sector in the FY 2013/14 amounted to USD 1,027,355,150.62.⁵ This represents an increase (c. 12%) from USD 908,854,112.20 disbursed in FY 2012/13. The increase mainly represents delayed disbursements and General Budget Support (suspended in FY 2012/13) reprogrammed as Sector Budget Support in the form of projects. The total ODA on budget increased slightly, from 418,671,997,607 RWF in 2012/2013 to 437,755,263,462 RWF in 2013/14.
8. Over the past years, and the trend is maintained in FY2013/2014, significant progress has been made on a number of development effectiveness indicators both by development partners and by GoR and development partners jointly.
9. In particular, the performance of DPs was on target for the following key indicators that correspond to Paris Declaration indicators and/or were specifically developed in Rwanda, such as those with regard to Division of Labor (DoL):
 - a. Indicator B2: Percentage of ODA disbursed using GoR auditing procedures (59%)
 - b. Indicator B4: Percentage of ODA using GoR procurement procedures (69%)
 - c. Indicator C3: Percentage of ODA delivered in the year for which it was scheduled (90%)
 - d. Indicator D1: Number of missions without GoR authorization (0)
 - e. Indicator D2: Percentage of total missions that are joint (55%)
 - f. Indicator E5: Percentage of total aid portfolio going to the three sectors in the DoL (76%).
10. Rwanda continues to be among the top performers globally with regard to mutual accountability as attested in the 2014 Progress Report Making Development Cooperation More Effective by OECD/UNDP⁶. Rwanda meets all of the criteria set out indicator 7 of the Busan Partnership Agreement as a result of the DPAF exercise and the publication of its results. Indicator 7 of the Busan Agreement has been incorporated into the revised DPAF as indicator F2. The country also performs well with regard to gender equality and women's empowerment (indicator 8 of the Busan Agreement and corresponding indicator F3 from the DPAF). It meets all of the criteria except the existence of a system for the tracking of gender equality allocations for public expenditure.
11. Rwanda is also unique in implementing a Division of Labor (DoL) agreement reached with DPs in 2010, which requires each partner to work in no more than 3 sectors and encourages delegated cooperation. After the initial phase of implementation from 2010-2012, the DoL agreement was revised to allow re-alignment of DPs' programmes and support to the new EDPRSII sectors for the period 2013-2018. The current overall performance of DPs is an average of 3.5 sectors, which albeit not fully on target, speaks to a great degree of alignment of DPs' portfolios with the agreed sectors of intervention.
12. There continue to be challenges in meeting the remainder of the targets, especially for indicators related to the use of country systems (use of GoR budget execution procedures, financial reporting systems), medium-term predictability, and frontloading of budget support, among others.
13. Moreover, in FY2013/2014, there was a lagged effect of the suspension of General Budget Support in the previous fiscal year, which had affected negatively the economic growth of the country and it led to further reductions in real GDP growth (annual rate of 5.1 per cent in FY 2013/14 and annual rate of 6.9 per cent in FY2012/13).
14. As Rwanda and DPs progress in implementing the DPAF, further improvements in performance have to be addressed through either policy changes in headquarters to allow greater use of country systems (PFM and procurement) and improved mid-term predictability, or through adjustments at the country level in areas such as further alignments of country portfolios with DoL sectors, greater use of auditing procedures, among others.
15. What recommendations can be drawn from this year's DPAF?
 - a. The breakdown of the performance information by multilateral and bilateral partners has shown that there is a need to consult further with partners as part of the regular Country Portfolio Performance Reviews (CPPR) on the legal and other barriers they face in the use of country systems and how these can be overcome. This is particularly true for the bilateral partners, which as a group perform less well than multilaterals against the BI-B4 indicators in the course of the past 5 years.

⁵ GoR exchange rate of RWF 668.7 per USD is used for FY 2013/14 throughout the document.

⁶ Hereinafter this report is quoted as the 2014 Progress Report, OECD/UNDP.

- b. The analysis of the information provided by partners has also demonstrated the need to:
 - i. Continuously monitor its quality in order to ensure its accuracy and correct timely reporting errors due to misunderstanding of the DPAF methodology or other factors;
 - ii. Benchmark the performance of DPs reported in the DAD against the information they provide to the OECD for indicators such as use of country PFM and procurement systems as a quality assurance mechanism;
 - iii. Review indicators D2 (% of joint missions) and D3 (% of joint analytical works), which do not receive good enough information in the next iteration of the DPAF;
 - iv. Correct the reporting as green of performance above 100% for indicator C3 (short-term predictability), which artificially boosts the performance and doesn't show correctly the impact of delayed disbursements between fiscal years.
16. It should be noted that at the 2015 Development Partners Retreat, held on 4-5 of February 2015 in Rubavu, it was agreed to further revise the DPAF and also to develop an additional framework, which will track DPs' performance in areas such as trade, investments, Public Private Partnerships, among other "beyond aid" dimensions.

Final results from the FY13/14 round of monitoring generated on 17-Apr-15.

This table offers a like-for-like comparison (actuals and targets are calculated only for those 14 donors who completed their support to Rwanda in the DAD).

Results Area	Indicator		FY 09/10 Actual	FY10/11 Target	FY10/11	2011/2012 Target	FY11/12	2012/2013 Target	FY12/13	2013/2014 Target	FY13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	364,378,069,542		350,446,379,924		437,145,259,312		418,671,997,607		437,755,263,462
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	67%	100%	64%	85%	63%	85%	72%	85%	64%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	65%	85%	73%	85%	77%	85%	75%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	40%	59%	34%	50%	57%	50%	60%	59%	53%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	53%	60%	47%	54%	67%	54%	68%	59%	59%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	57%	70%	59%	67%	68%	67%	69%	67%	54%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	63%	71%	62%	69%	70%	69%	70%	69%	69%
	B5	% of ODA disbursed that are recorded in the GoR systems	Not available at the time of analysis		Not available at the time of analysis	85%	TBD	85%	TBD	90%	54%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level					TBD	TBD	TBD		77%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	44%	100%	67%	100%	69%	100%	60%	100%	43%
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	73%	83%	63%	87%	100%	87%	87%	90%	90%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	1	0	2	0	0
	D2	% of total missions that are joint (PD indic 10a)	21%	45%	49%	48%	58%	48%	54%	55%	55%
	D3	% of donor analytic work that is coordinated (PD indic 10b)	26%	84%	67%	87%	100%	87%	100%	87%	45%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	3.4	3	3.5	3	3.5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	70%	70%	75%	75%	76%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	100%	100%	29%	100%	100%	100%	100%	100%	71%
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	100%	100%	86%	100%	100%	100%	100%	100%	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	26%	50%	43%	50%	40%	50%	17%	50%	37%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	86%	100%	91%	100%	92%	100%	66%	100%	61%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	86%	100%	100%	100%	100%	100%	100%	100%	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	100%	100%	100%	100%	100%	100%	29%	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012		80%			N/A	N/A

KEY:	Target Met
	Target Not Met
	Not applicable

C. FY 2013/14 Aggregate DPAF Results

This section summarizes the key findings/results for each indicator from the aggregate DPAF assessment for FY 2013/14.

In order to ensure better transparency and accountability for the use of country PFM and procurement systems indicators, in particular; and to cross-check the self-reported figures in the DAD, this year's DPAF uses as a proxy, the individual results of DPs from the 2014 Progress Report by OECD/UNDP.

AI: % of ODA Recorded in the national budget (PD Indicator 3 and Busan indicator 6)

This indicator measures the extent to which aid is on budget which is subject to parliamentary scrutiny. Thus, it measures the total volume of ODA recorded in the Rwanda national budget (the Finance Law) approved by the Parliament in accordance with the Organic Law No. 37/2006 of 12/09/2006 on State Finances and Property. The OECD/DAC guidelines on this indicator note that subsequent revisions to the original annual budget – even when approved by the legislature - should not be used. However, in Rwanda's context, the revised Finance Law is made in the mid-year to allow for more realistic budget and not being done retroactively. Thus, the revised Finance Law approved by the Parliament is used as the basis for this indicator. It measures the percentage of ODA recorded in the revised Finance Law out of ODA disbursed for the public sector.

The budget preparation process of the GoR allows those external funds that are not executed/ implemented by the Government to be included in the budget documents as an information annex. This provision is made to enhance transparency of external resources provided to the public sector, even if such resources are not implemented by the government agencies. However, from the perspectives of parliamentary scrutiny and accountability, such resources to the public sector are not reflected in the Finance Law approved by the Parliament. This is due to the fact that it is the Budget Agency /the Government of Rwanda administrations that are held accountable for executing budget approved by the Parliament and Budget Agencies do not control those resources that are not executed by the Government.

The proportion of ODA recorded in the national budget has decreased from 72% in the previous fiscal year to 64% in FY 2013/14. As the overall volume of ODA on-budget has increased slightly (from RWF 418,671,997,607 in FY 2012/13 to RWF 437,755,263,462⁷ in FY 2013/12), the reduction in this indicator in fact reflects the substantial increase in the total ODA disbursed (the denominator). The unusually high proportion of the on-budget ODA in the FY 2012/13 was due to a severe reduction in the overall ODA disbursements (the denominator), and thus the subsequent reduction in the FY 2013/14 represents the return to the longer term trend.

Nevertheless, this indicator falls about 20 percentage points below the target of 85% and is in line with the overall performance of recipient countries (64%) according to the 2014 Progress Report, OECD/UNDP. Further improvements can be achieved in meeting the target of 85% for this indicator through the following measures:

- Clarity on the criteria used by MINECOFIN for inclusion of externally financed projects in the budget.
- Timely information sharing by DPs on their mid-term expenditure plans to allow inclusion in the draft finance law and mid-term expenditure framework.

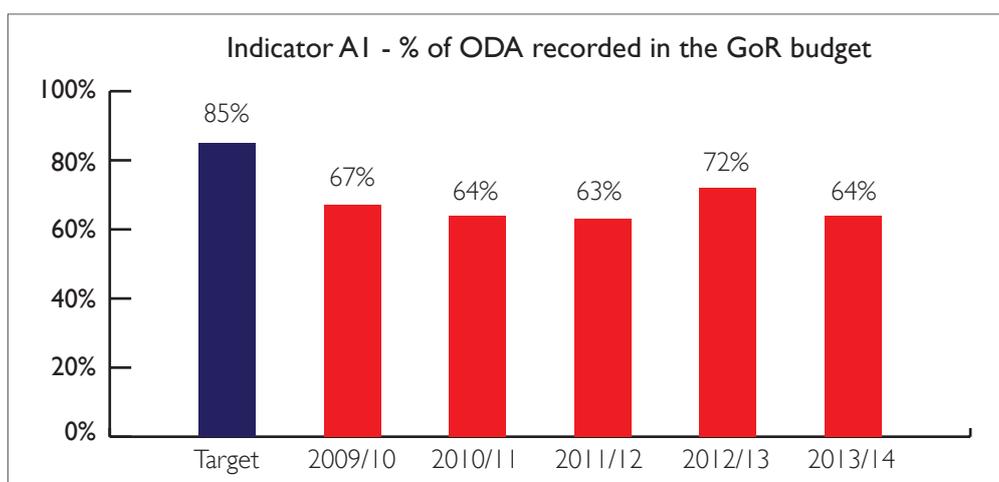


Figure 1 - Aggregate data for all DPs indicator AI

⁷ This represents about 28 % of the total budget.

A2: % of ODA for GoR sector delivered by GoR agencies

This indicator measures the percentage of ODA delivered/implemented by government agencies. Having fallen slightly since the previous fiscal year, the overall assessment for this indicator for FY 2013/14 falls below the target by 10 percentage points due to donors directly implementing projects or channeling funds through multilateral agencies, INGOs, CSOs and other third parties. Agencies that are involved in direct implementation of projects include GIZ, KOICA, USAID, JICA, the Belgian Technical Cooperation, among others. Some DPs, such as Sweden and Switzerland channel all their funds through multilateral agencies and non-state actors. The top three performers under indicator A2 are provided in the table below while Figure 2 shows the trend at the aggregate level in meeting the target of 85% for this indicator since the inception of the DPAF.

A2: % ODA for GoR sector delivered by GoR agencies Top 4 performers		
Donor	Actuals	FY 13/14 Target
World Bank	100%	85%
Global Fund	100%	
United Kingdom	97%	
EC	96%	

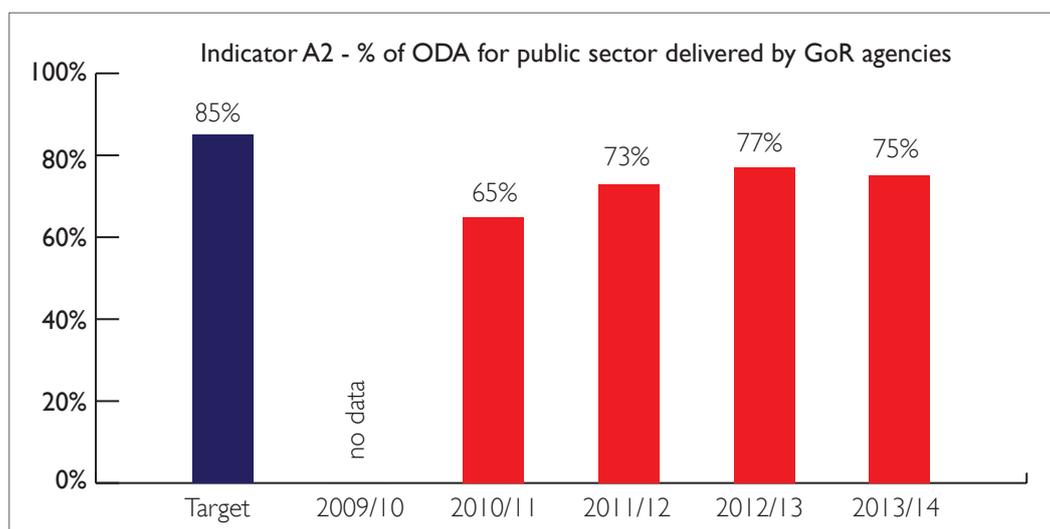


Figure 2 - Aggregate performance all DPs indicator A2

B1: % of ODA disbursed using GoR budget execution procedures (PD Indicator 5a and Busan indicator 9b)

Use of national budget execution procedures: Donors are considered to use national budget execution procedures only when at least 3 of the 4 criteria below are satisfied:

1. Funds are included in the annual budget approved by Parliament;
2. Funds are subject to established country budget execution procedures;
3. Funds are processed (e.g. deposited and disbursed) through the established country treasury system (in Rwanda, the Single Treasury Account);
4. The opening of separate bank accounts for donor funds is NOT required.

The purpose of this indicator is to measure the extent in which ODA disbursed to the public sector is managed in accordance with the national budgeting procedures established in the general legislation and implemented by government. This means that programmes supported by donors are subject to normal country budget execution procedures, namely procedures for authorization, approval and payment. As such, ODA to public sector which is directly executed by DPs or implemented by

agencies/institutions other than government agencies (including district authorities) and in-kind support do not qualify to be using the GoR budget execution procedures. In addition, a number of projects executed by Government also do not qualify to be using the GoR budget execution procedures, if they are not included in the Finance Law approved by the Parliament, not channeled through the central treasury, and/or require the opening of separate bank accounts. In addition, direct payment is also not considered to be using the GoR budget execution procedures in line with the OECD/DAC definitions.

Sector Budget Support as well as some of the funds disbursed to multi-donor basket funds are qualified to be using the budget execution procedures. Many of the project funds that are not considered using the national budget execution procedures are due to the fact that these funds were not processed (deposited and disbursed) through the established country treasury system (central treasury). Direct payment falls into this category, and the project funds disbursed into a special project account even if it is held within the Banque Nationale du Rwanda (BNR) are not considered using the national budget execution procedures either. For support provided to decentralized entities, those funds channeled through the Local Administrative Entities Development Agency (LODA) in line with the Aid Policy as well as channeled directly into district accounts are considered using the budget execution procedures.

Two issues are worth noting here. Firstly, compared to the previous years, in the DPAF for FY 2013/14 the target level for this indicator has been increased to 59% (previously 50%), as agreed in the 56th DPCG, and in line with the Paris Declaration target for indicator 5a. Secondly, the overall donor performance for this indicator has declined from 60% of ODA disbursed using GoR budget execution procedures in FY 2012/13 to 53% in FY 2013/14.

The table below shows the top three performers for indicator B1, while Figure 3 tracks the aggregate performance against this indicator since FY2009/2010. It should be noted that the worst performance for this indicator was scored in FY2010/2011. Figure 4 breaks down the performance over the past years for multilaterals and bilaterals. Following the suspension and re-programming of budget support in FY2011/12, the impact on the use of GoR budget execution procedures is palpable mainly for the bilateral partners. Their performance dropped from 64% in FY 2010/11 to 31% in FY2011/12 and has only recovered up to 37% in FY2013/14.

BI: % ODA disbursed using GoR budget execution procedures (PD indic 5a)		
Top 3 performers		
Donor	Actuals	FY 13/14 Target
AfDB	100%	59%
Global Fund	100%	
Sweden	100%	

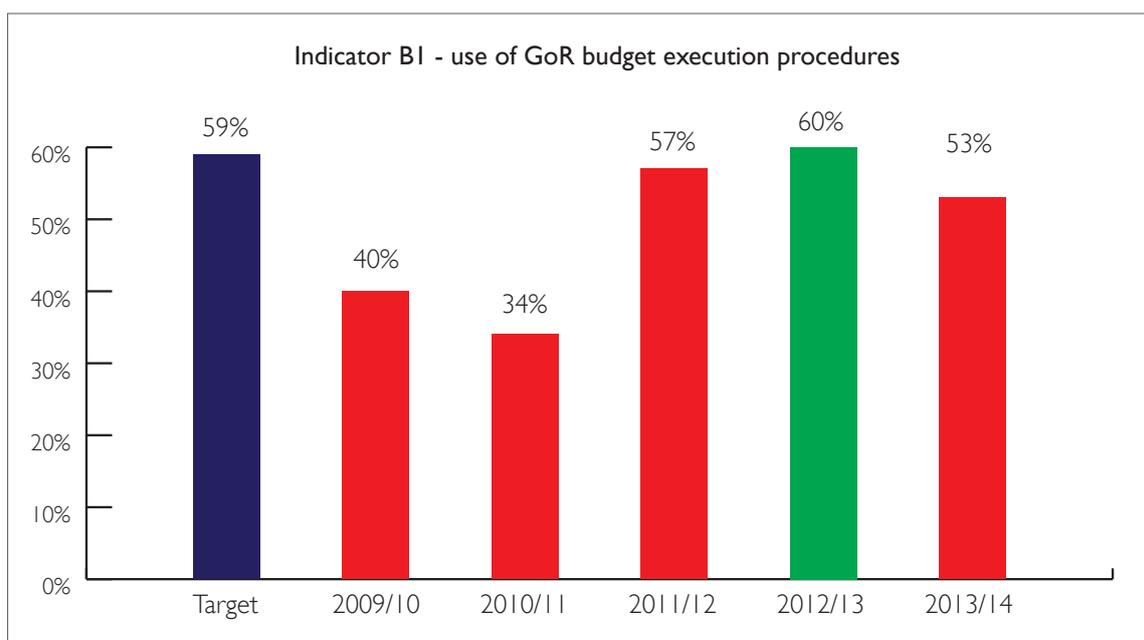


Figure 3 - Aggregate DPs' performance indicator B1

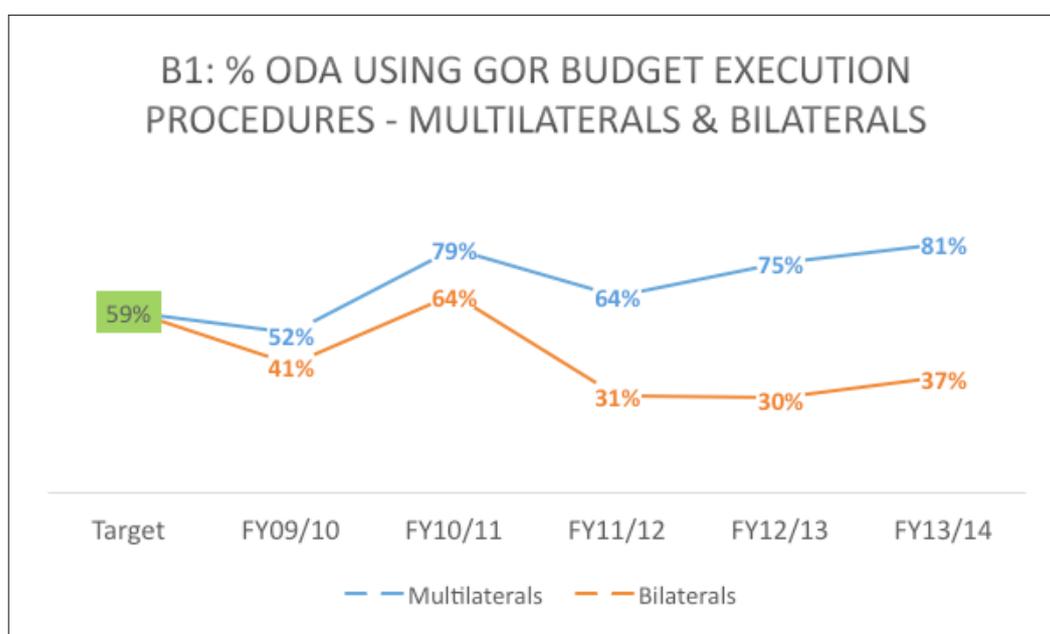


Figure 4 - Performance by multi- and bilaterals indicator B1

B2: % of ODA disbursed using GoR auditing procedures (PD indicator 5a and Busan indicator 9b)

ODA is considered disbursed using GoR auditing procedures if funds are subject to audit carried out under the responsibility of the Office of the Auditor General (OAG) and do not require additional audit arrangements under normal circumstances, and funds do not require different audit standards from those adopted by the OAG and/or do not require changing the audit cycle of OAG in order to audit the funds. In cases where OAG is not able to audit the funds, an alternative arrangement is agreed between the OAG and responsible GoR agencies. In these cases, such funds are considered using the GoR audit procedures.

Although the overall proportion of ODA disbursed using the GoR auditing procedures has declined substantially from 68% in the previous fiscal year to 59% in FY 2013/14, the target level of 59% was just met. Improvements in meeting the target for this indicator can be achieved if donors who currently do not use the GoR's audit procedures engage in a dialogue with OAG and MINECOFIN on their use or those using them increase the % through enlarging the number of projects covered. Increased use of programme-based approaches and GoR established trust funds would also have a positive impact.

The top 3 performers for the use of GoR auditing procedures are listed in the table below. Figure 5 shows the aggregate results for all DPs since FY2009/2010. Figure 6 breaks down this information by multilaterals and bilaterals. The difference in the use of GoR auditing procedures by the two set of development partners is stark. While the performance was almost at the same level in fiscal years 2009-2011, this changes dramatically with multilaterals increasing their use of the services of the OAG to above 80% in the period 2011-2014 and the bilaterals maintaining an average use of 35.4%. One needs to look into the legal and other constraints faced by bilateral partners to understand the potential for increase in the use of GoR auditing procedures.

B2: % ODA disbursed using GoR audit procedures (PD indic 5a)		
Top 3 performers		
Donor	Actuals	FY 13/14 Target
AfDB	100%	59%
Global Fund	100%	
World Bank	100%	

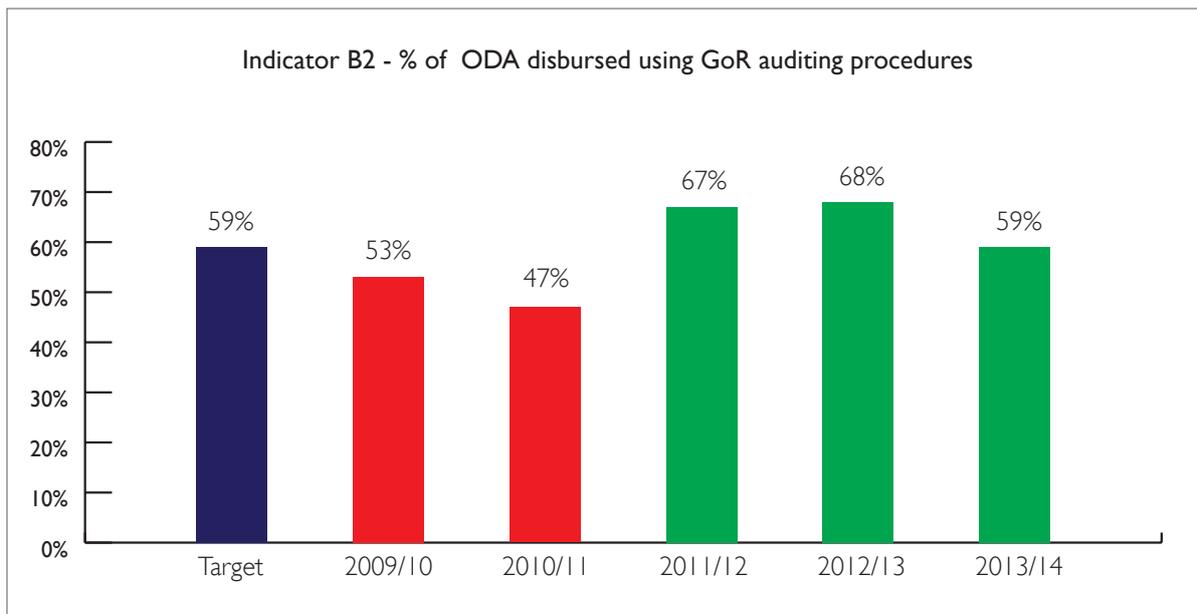


Figure 5 - Aggregate DPs results for indicator B2

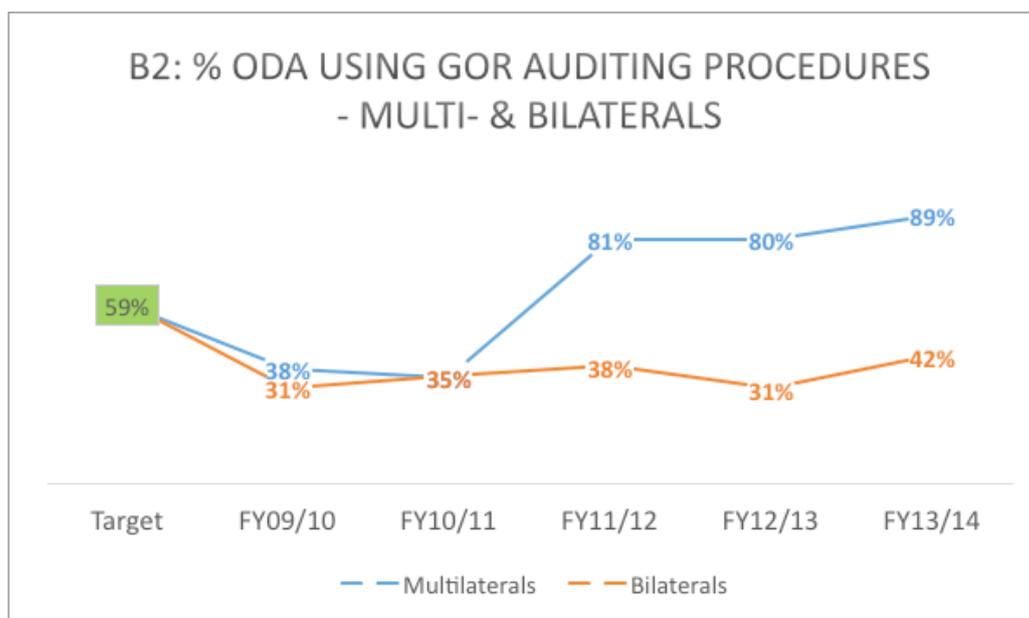


Figure 6 – Performance by multilateral and bilateral partners indicator B2

B3: % of ODA disbursed using GoR financial reporting systems (PD indicator 5a and Busan indicator 9b)

ODA is considered disbursed using the GoR financial reporting systems, when the following conditions are not requirements included in the financial agreements between the GoR and DPs:

1. Maintenance of a separate accounting system to satisfy donor reporting requirements;
2. Creation of a separate chart of accounts to record the use of donor funds.

Following a decline in the overall proportion of ODA disbursed using GoR financial reporting systems from 69% in the previous fiscal year to 54% in FY 2013/14, this DPAF target (set at 67%) was not met. The further decline in the use of financial reporting systems can be attributed to the increased use of project modality, which usually entails the use of separate

accounting and reporting systems. One way of improving this indicator would be to increase the use of basket funds set up by GoR, such as the Public Financial Management Basket Fund or the Rwanda Local Development Support Fund.

The best performers for the FY2013/14 are listed below, while the aggregate performance for this indicator is provided in Figure 7 and the break down by multilateral and bilateral partners in Figure 8. The target was met only in FY2011/12 and 2012/13 and due to the noticeable increase in the use of GoR financial reporting systems reported by multilaterals from 61% in FY2010/11 to 85% in FY11/12 and FY12/13 against an average performance about 37.4% by bilateral partners in the course of the past 5 years.

B3: % ODA disbursed using GoR financial reporting systems (PD indic 5a) Top 3 performers		
Donor	Actuals	FY 13/14 Target
AfDB	100%	67%
Global Fund	100%	
World Bank	100%	

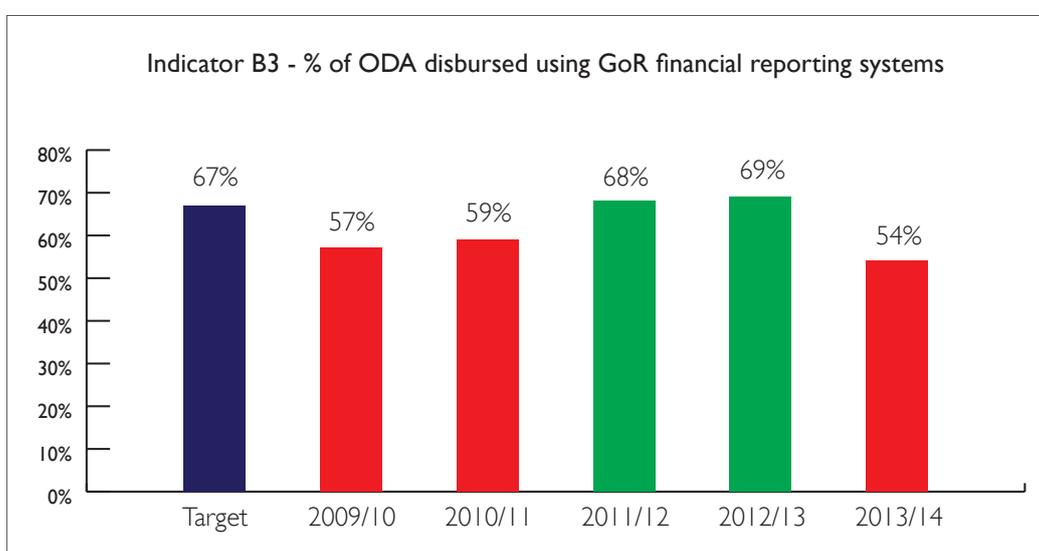


Figure 7 - Aggregate performance of all DPs indicator B3

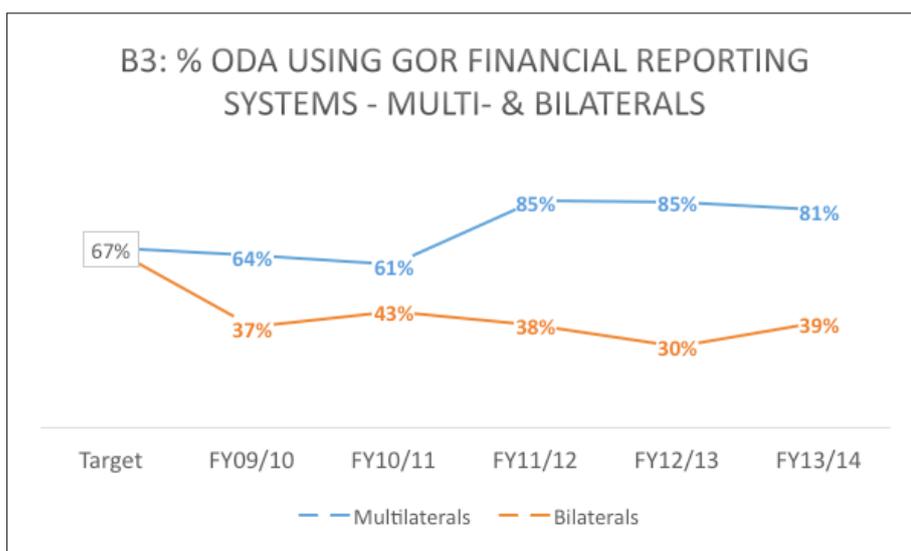


Figure 8 – Performance by multilateral and bilateral partners indicator B3

B4: % of ODA disbursed using GoR procurement systems (PD indicator 5b and Busan indicator 9b)

ODA is considered to be using the national procurement systems if the funds do not make additional, or special, requirements on the Government of Rwanda for the procurement of works, goods and services, and the funds are managed according to the national procurement procedures as they were established in the general legislation and implemented by the government.

In the FY 2013/14, the use of the procurement procedures recorded a similar percentage (69%) to the previous fiscal year (70%) and just met the target set at 69%. The top 3 performers have been listed in the table below, while Figure 9 shows the aggregate performance over the past 5 years. Again the last 3 fiscal years meet the target, which means that this indicator was not impacted by the re-programming of funds in FY2012/13, although it is hard to make such a conclusion given that there is a tendency to report greater use of the GoR procurement systems than in practice. The data is broken down by multilateral and bilateral partners in Figure 10. The average performance over the past five fiscal years is 82.8% for multilaterals (above the target) and 44.2% for bilaterals (below the target).

B4: % ODA disbursed using GoR procurement systems (PD indic 5b)		
Top 3 performers		
Donor	Actuals	FY 13/14 Target
AfDB	100%	69%
Global Fund	100%	
Belgium	100%	

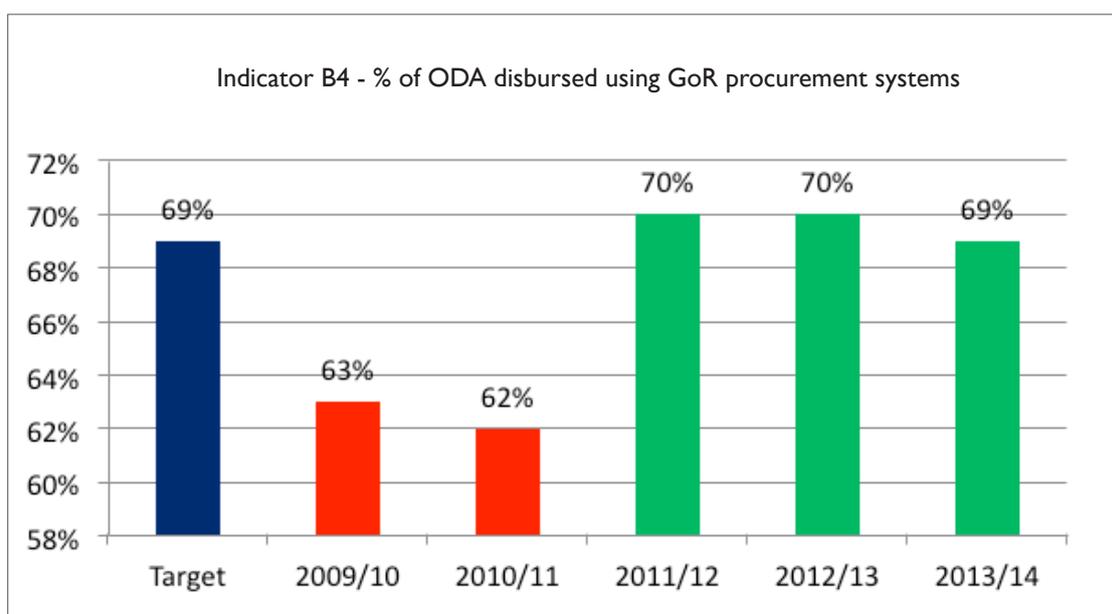


Figure 9 - Aggregate performance by all DPs indicator B4

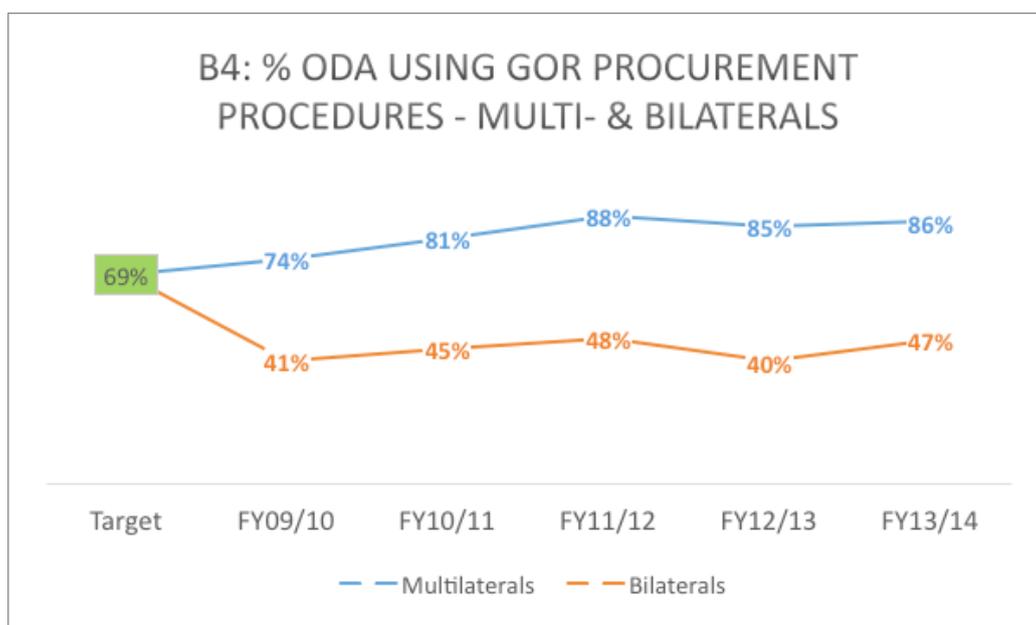


Figure 10 - Performance by multilateral and bilateral partners indicator B4

B5: % of ODA disbursed that are recorded in the GoR systems

Indicator B5 has been included in the DPAF since its inception, however, FY2013/2014 is the first one in which it is being tracked. It measures the percentage of ODA disbursed to the public sector that is recorded in the GoR systems, i.e. in the Integrated Financial Management System (IFMIS) of GoR. The information is coming from the account reports submitted by GoR budget agencies to the Public Account Unit in MINECOFIN. The top 3 performance are listed in the table below

B5 : % of ODA disbursed that are recorded in the GoR systems Top 3 performers		
Donor	Actuals	FY 13/14 Target
European Commission	97%	90%
World Bank	95%	
United Kingdom	92%	

C1: % of ODA covered by indicative forward spending plans provided at country level (Busan indicator 5b)

This indicator corresponds to Busan indicator 5b and the methodology for it was developed as part of the monitoring efforts of the Global Partnership for Effective Development Cooperation in preparation of the 2014 Progress Report, OECD/UNDP. It measures the estimated proportion of development cooperation covered by indicative forward-spending plans for one, two and three years ahead. The 2014 Report relies on information provided by GoR for each DP and covers the period 2014-2016. The results for indicator C1 for each DP in this DPAF have been taken from the 2014 Progress Report, UNDP/OECD.

The forward-spending plans should correspond to the following criteria to meet the Busan requirements:

- Be provided in written or electronic form;
- Must set out clearly indicative information on future spending and/or implementation activities in the country, incl. programmed or committed resources where the activity and modality is known; and other resources that have yet to be allocated to specific activities in the country;
- Present funding amounts by year (or in greater detail) using the recipient country's fiscal year.

The corresponding commitment made at Busan by DPs is by 2015 to halve the proportion of development cooperation funding not covered by indicative forward-spending plans provided to recipient countries with the following sub-targets: by

2015 forward looking plans cover 92% of estimated total funding for 2016, 85% of estimated funding for 2017 and 79% of estimated funding for 2018.

The following factors have been identified by the Global Partnership for Effective Development Cooperation to contribute to better mid-term predictability:

- The use of budget support;
- The existence of robust institutional arrangements to collect data by recipient governments;
- The quality of the cooperation relationship between individual donors and recipients.

Among the impediments a key one is legal frameworks and practices, which limit budgeting to annual exercises and/or limit the disclosure to recipient governments. It should be noted as well that the majority of DPs have difficulty in providing planned disbursements and commitments on a rolling basis. The majority provide the information on an annual basis and following allocations for a specific country programming cycle.

Rwanda's DPs overall score for indicator 5b is 77% for the period 2014-2016 in the 2014 Progress Report, OECD/UNDP. This reflects 95% coverage of forward-spending plans for 2014, 77% for 2015 and 58% for 2016, which is in line with the decreasing trend in predictability for the two outer years observed by MINECOFIN.

In terms of improvements of the current practices of data collection the following observations and recommendations can be made:

- The MTEF module of the DAD and the integration of the system with the SmartIFMIS are yet to be implemented.
- In FY2013/2014 the majority of DPs channeled their forward-spending plans for budget support through the Budget Support Harmonization Group Co-Chair (DFID) in written form. Some bilateral donors didn't use this communication channel due to the suspension of GBS and the disrupted information sharing process.
- Given the above, it is recommended that the MTEF module is rolled out independently of the integration of the DAD with the SmartIFMIS in order to ensure that all aid information is centralized in the DAD and that this occurs at regular intervals of the year (quarterly).
- The request for providing forward-spending information should cover all aid modalities (budget support and project support) and expand to emerging donors to ensure better coverage.

The top 5 performers are given in the table below. The only DP for which the results differ under indicators C1 and C2 is Germany. In FY2013/14, Germany didn't provide forward-looking data at the country level through the BSHG Co-Chair nor in other form to MINECOFIN.

C1: % of ODA covered by indicative forward spending plans provided at country level (Busan indicator 5b)	
AfDB	100%
EC	100%
Germany	100%
UK	100%
World Bank	100%

Source : 2014 Progress Report, OECD/UNDP.

C2: % of donors providing non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year

While indicator C1 measures the mid-term predictability in terms of percentage ODA to the public sector covered in forward-spending plans, indicator C2 looks at the percentage of donors providing the required information. The information is collected by MINECOFIN based on the communications made by DPs either through the BSHG Co-Chair in FY2013/14 or bilaterally to MINECOFIN.

Again this indicator has been constructed to follow international best practice stemming from Paris Declaration and Busan. It specifies that non-binding indications of future aid flows are said to be in place when (1) the donor has communicated to MINECOFIN in writing or in the future via Development Assistance Database (DAD) an indication of likely disbursements of ODA to the government sector for the three years on a rolling basis; (2) such an indication covers all ODA expected to be disbursed for the government sector for at least three years; and (3) the volume of ODA for the government sector is specified clearly. Such an indication is not necessarily binding on the donor, and is intended to provide a realistic estimate for planning purposes only.

The FY 2013/14 saw a decline in the proportion of DPs providing non-binding indication of future aid to 43% (compared to 60% in the previous FY). This reflects the disruptions caused by the suspension of GBS in the previous fiscal year and the resulting lack of reporting by some DPs.

The top 4 performers for FY2013/14 are listed in the table below. The aggregate performance of all DPs over the past 5 years (see Figure 11) shows a clear worsening of the performance due to the suspension of budget support. This affects mostly the performance of the bilateral partners.

C2: Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N). Top 4 performers		
AfDB	yes	YES
EC	yes	
UK	yes	
World Bank	yes	

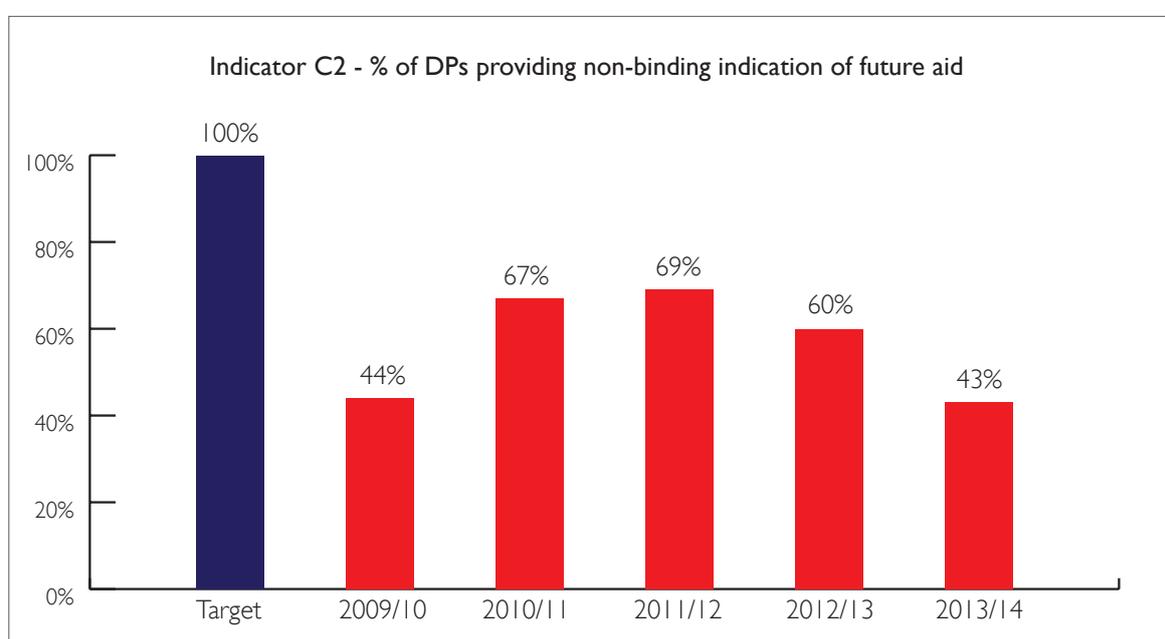


Figure 11 - Aggregate performance all DPs indicator C2

C3: % of ODA delivered in the year for which it was scheduled (PD indicator 7 and Busan indicator 5a)

This indicator specifically focuses on in-year predictability of aid flows to the public sector, and recognizes that shortfalls in the total amount of aid and delays in the in-year disbursements of scheduled funds can have serious implications for a government's ability to implement its budget as planned. This indicator therefore measures the gap between aid scheduled and aid effectively disbursed. It is worth noting that the methodology used for this indicator has changed slightly. Previously, the indicator measured the gap between aid scheduled and aid effectively disbursed and recorded in country's accounting systems. However, in line with the Global Busan Monitoring Framework, this indicator is measured based on whether DPs actually disbursed what they scheduled/planned for disbursement. Thus, it is based on DP self-reporting.

The overall increase in the indicator was sufficiently high to just meet the newly increased target of 90% and also reflects the re-programming of funds from the past fiscal year.

Please note that in Figure 12 below the performance for FY2012/13 of 87% is marked as green since the target for the indicator back then was the same value. The target was increased to 90% as of FY2013/2014. The suspension of budget support and the re-programming of funds did impact negatively in-year predictability, although from the graph it is difficult to discern due to the incorrect rankings attributed to above 100% actual vs. planned disbursements in the past years, i.e. they were noted as green boosting the performance of DPs at the aggregate level. There are no major differences with regard to

short-term predictability among multilateral and bilateral partners (see Figure 13).

Four groups of performances can be observed:

Group 1:

The top performers for FY2013/14 are the EC with 100% in-year predictability and the AfDB with 99%.

Group 2:

The majority of bilateral partners and the World Bank fall in the group where the actual disbursements were above what was scheduled to be disbursed in FY2013/2014. It includes the following partners: UK with 180%, Japan with 174%, South Korea with 123%, the World Bank with 112%, Belgium with 106% and the US with 102%.

Group 3:

The third group includes bilateral partners, which in FY2013/14 performed significantly below the target of 90% and below their previous scores. It includes: Germany with 56%, the Netherlands with 39%, Sweden with 53%, the Global Fund with 52% and Switzerland with 67%.

Group 4:

In the end, the UN system agencies were not impacted by the suspension/re-programming and have maintained their rate of 81% of short-term predictability.

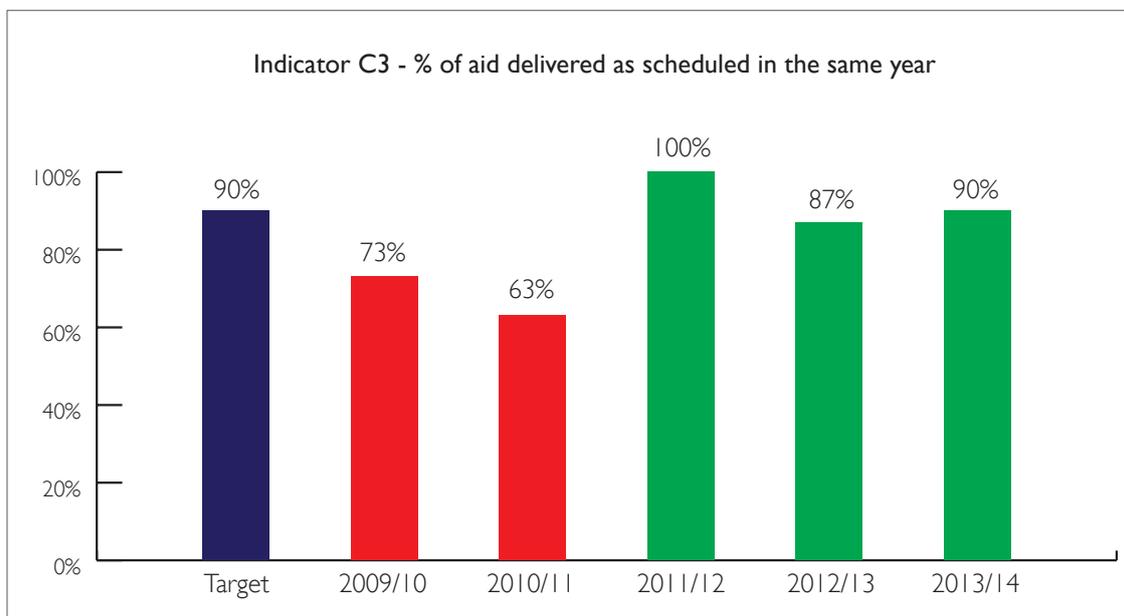


Figure 12 - Aggregate DPs performance indicator C3

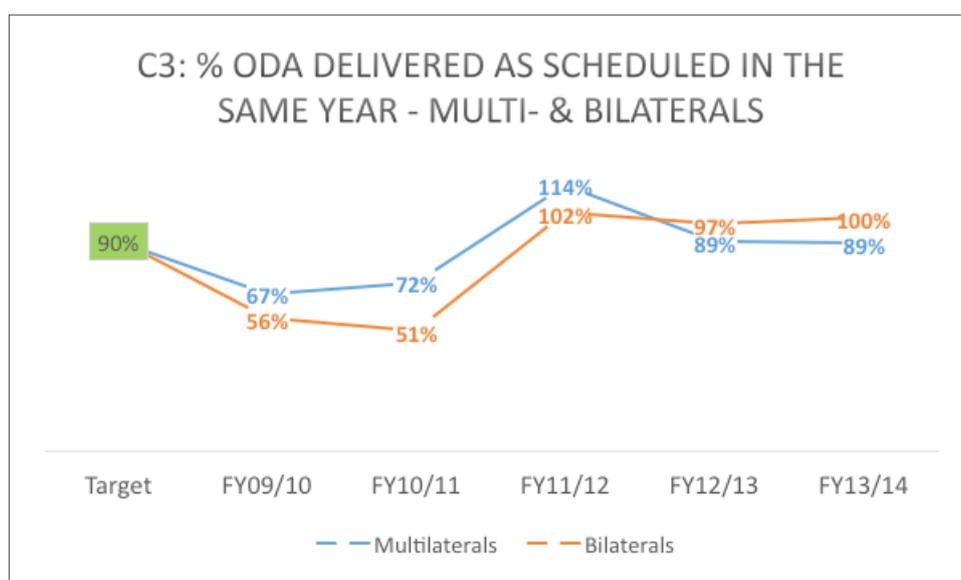


Figure 13 - Performance of multilateral and bilateral partners indicator C3

D1: Number of missions without GoR authorization held during Silent Period.

As per Rwanda's Aid Policy, DPs are discouraged to field missions that require meeting with the Government agencies during the silent period, which corresponds to the period of the budget planning calendar devoted to final consultations and submission of the draft finance law to Parliament. In Rwanda, this period is observed in the months of April and May. This indicator measures the number of missions that were held during the silent period without Government authorization.

In FY2013/14 no missions were held during the silent period and thus the target for this indicator was met.

D2: % of missions that are joint (PD Indicator 10a)

This indicator focuses only on the proportion of missions undertaken by two or more donors jointly or by one donor on behalf of another. The level of joint missions in FY2013/14 is 55% meeting the target for this indicator. However, reporting against this indicator is not consistent and it is difficult for MINECOFIN to verify the self-reporting on joint missions. It is proposed that this indicator is reviewed in the next revision of the DPAF due to the insufficient quality of reporting.

D3: % of analytical work that are joint (PD Indicator 10b)

This indicator measures the proportion of country analytic reports or reviews undertaken by two or more donors jointly or by one donor on behalf of other donor(s) as a percent of the total number of analytic work. The DPAF FY 2013/14 indicates that the level of joint analytic work has dropped to 45% compared to 100% in FY2012/13 and the target of 87%. This however, is not a reflection of actual performance but rather less over-reporting of joint analytic work by DPs. Given the lack of consistency in the reporting against this indicator, it is proposed that it is reviewed in the next revision of the DPAF similar to indicator D2.

Division of Labour Indicators

E1: Average number of sectors of intervention per donor as per the Division of Labour

FY2013/14 represents the fourth year of implementation of the Division of Labor (DoL) agreement between GoR and DPs. The latest revision of the DoL was made in 2013 in order to ensure that DPs support is aligned with the sectors in the EDPRSII. The principles of maximum 3 sectors per DP and neutral impact on the DPs' ODA volume have been retained.

In FY2013/14 the trend of 3.5 sectors at the aggregate level has been re-confirmed. In the bilateral discussions with DPs, the verification of the DoL was undertaken to correct missing information in the DAD (e.g. identification of sector allocations for specific projects, regional or country-level initiatives, etc.).

As per the DoL agreement, the assessment of whether a DP is engaged in a particular sector excludes the following cate-

gories of support:

- Sector budget support
- Support to basket funds
- Support to exceptional expenditures (e.g. demobilization, emergency assistance, etc.)
- Regional projects
- Aid channeled through NGOs, CSOs and the private sector.

The detailed level of implementation of the DoL agreement for each DP has been included in this year's DPAF. It should be noted that some DPs are still transitioning to new programming cycles and this would improve their score and hopefully the aggregate one at the end of the EDPRSII implementation when the majority of new programming cycles will be aligned.

The top performers for this indicator have been included in the table below.

E1: Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL. Top 5 performers

Donor	Actuals	FY 13/14 Target
Global Fund	1	3
Sweden	2	
UN	2	
UK	3	
USA	3	

E2: Total Funding per Sector (Monitoring Only)

This information will be made available in the annual ODA report since it is tracked for monitoring purposes only.

E3: Average number of projects per sector

This information will be made available in the annual ODA report under the Division of Labour section.

E4: Average size of initiatives provided to the sector

This information will be made available in the annual ODA report under the Division of Labour section.

E5: Percentage of their total aid portfolio for the country that the funding to DoL's three sectors represents

This indicator measures the proportion of DP's total aid portfolio that the funding to the three DoL sectors represents. The target for FY 2013/14 was to have more than 75% of total aid portfolio for Rwanda to go to the DoL three sectors and this was achieved at 76%. The best performers are listed in the table below.

E5: Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors (Individual DP Level). Top 5 performers

Donor	Actuals	FY 13/14 Target
Global Fund	100%	75%
United Kingdom	100%	
USA	100%	
EC	99%	
World Bank	97%	

Budget Support specific DPAF indicators

G1: % of BS Donors informing the Government of the anticipated volume of sector budget support, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question.

Fiscal year 2013/14 is the first one in which the mid-term predictability for budget support is not on target. This is due to the lack of reporting of some bilateral donors on their sector budget support commitments following the suspension of budget support in the previous year and the Budget Support Harmonization MoU and Budget Support Harmonization Group (see Figure 15). Nevertheless, a number of DPs reported through the BSHG Co-Chair their planned commitments and the percentage is thus 71% compared to 100% in the previous year and the target of 100%. Both multilateral and bilateral partners' performance against this indicator in FY2010/11 is impacted by the suspension. However, the multilateral group has managed to re-program the funding in the mid-term and maintain 100% predictability while the bilateral group is still struggling with the lagged effect of the suspension in FY2013/14 with a performance of 25%. When there are no disruptions in the policy dialogue, both multilateral and bilateral partners are able to provide the necessary information on budget support planned commitments.

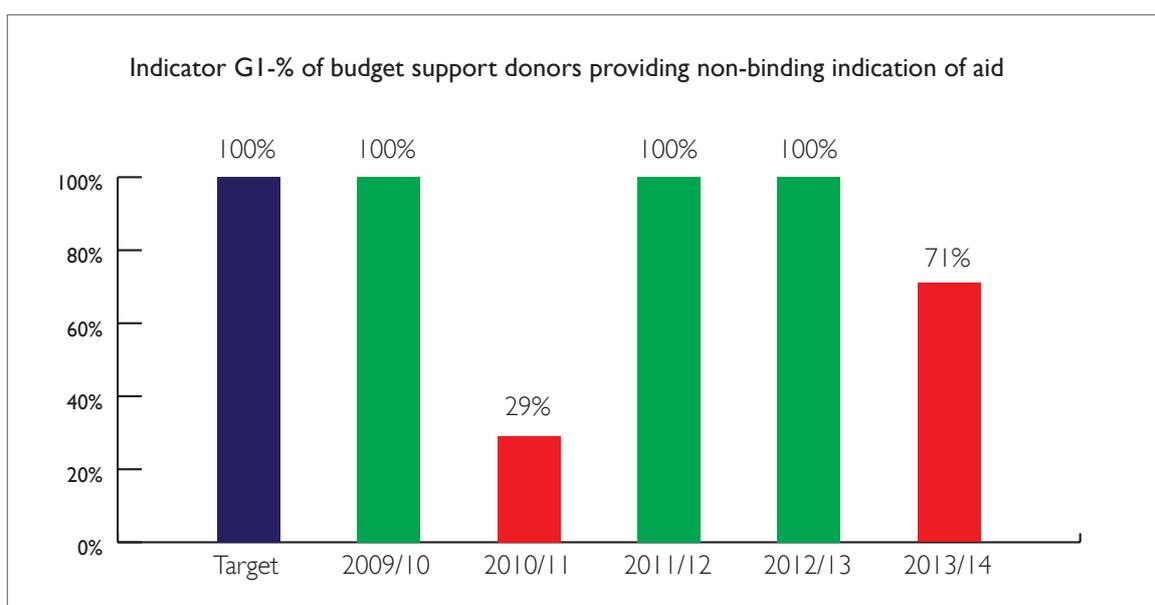


Figure 14 - Aggregate performance all DPs indicator G1

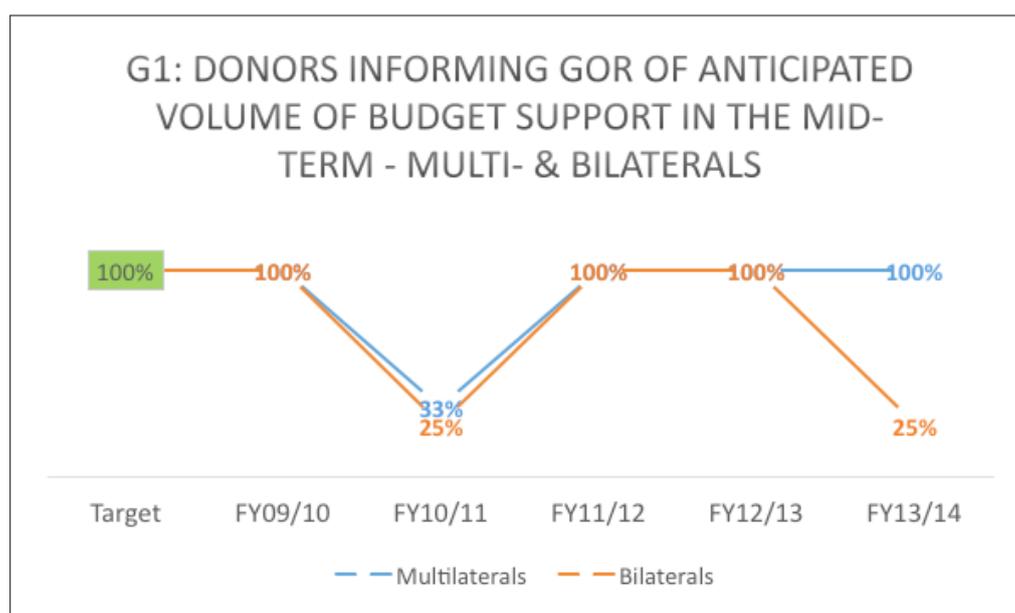


Figure 15 - Performance of multilateral and bilateral partners indicator G1

G2: % of BS donors confirming to the government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranches (if applicable) to be disbursed in the next financial year.

This indicator has not been tracked properly by MINECOFIN in the past as there is no formal process in place to request the information within this period of time and to verify the timeliness of its provision. The proposal is to exclude it from the DPAF. DPs have not been ranked against this indicator in FY2013/2014.

G3: % of BS disbursed within the first quarter of the GoR fiscal year

Indicator G3 measures the frontloading of budget support in the first quarter of the GoR fiscal year. The target for this indicator has remained unchanged since the inception of the DPAF and stands at 50%. In FY2013/14, the performance of all budget support DPs stands at 37%, which is higher than the average for this indicator over the past years (32.6%) and much better than the actual of 17% for FY2012/13. The top performers for FY2013/14 are the Netherlands and the EC with 100% and 71%, respectively. Over the past 5 years the aggregate performance against this indicator is somewhat inconsistent (see Figure 16).

G3: % of BS disbursed within the first quarter of the GoR fiscal year. Top 2 performers		Target
Netherlands	100%	50%
EC	71%	

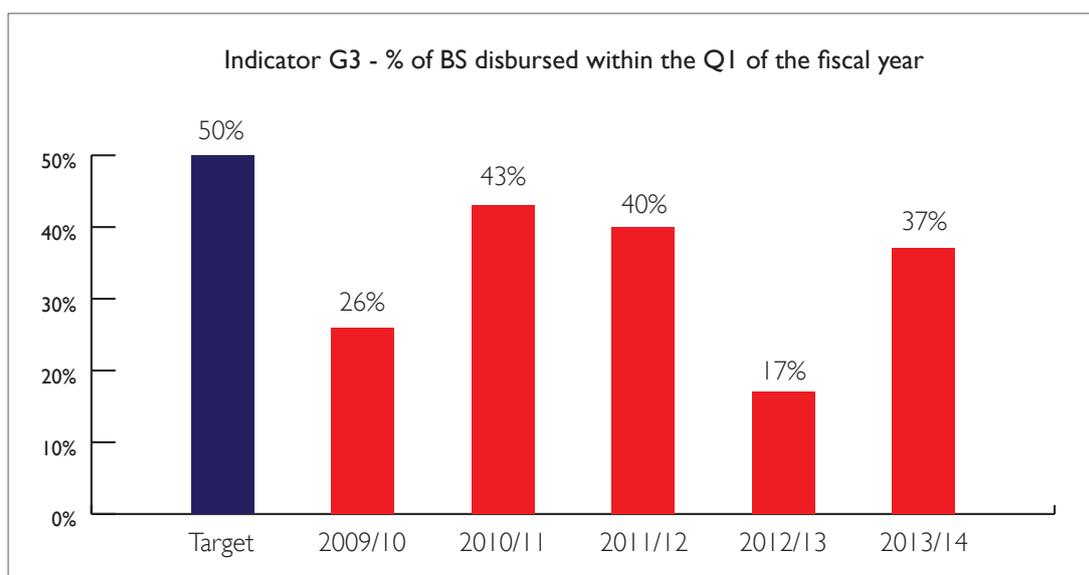


Figure 16 - Aggregate DPs performance indicator G3

G4: % of BS disbursed within first 6 months of the GoR fiscal year for which it was scheduled.

This indicator looks at predictability of the sector budget support disbursements for the first 6 months of the GoR fiscal year, and measures the proportion of disbursements made in the quarter for which they were scheduled.

The actual performance is 61% compared to the target of 100% and past year's performance of 66%. This year represents the lowest performance rate for this indicator since the inception of the DPAF (see Figure 11).

The top performers for FY2013/14 are provided in the table below:

G4: % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled. Top 3 performers		
Belgium	100%	100%
EC	100%	
Netherlands	100%	

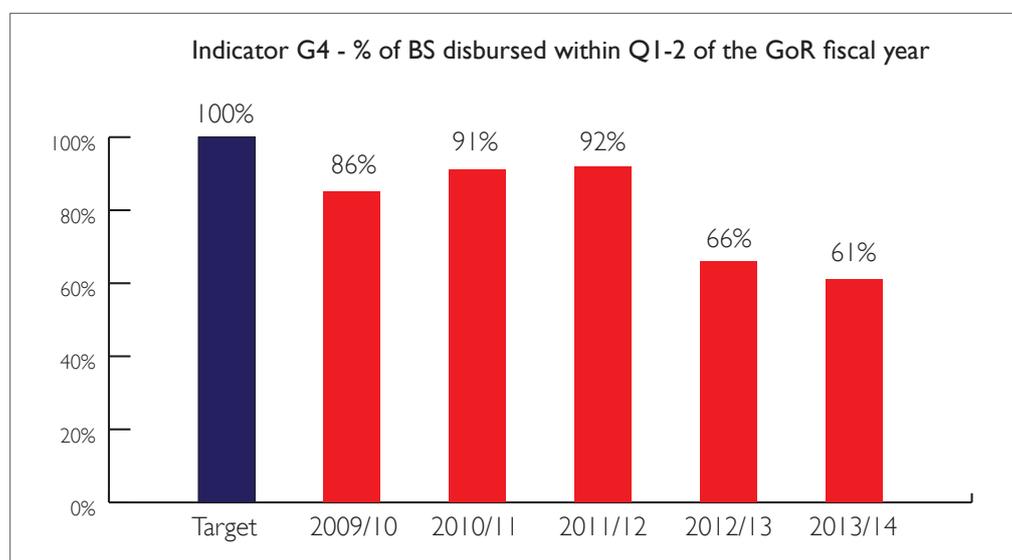


Figure 17 - Aggregate performance all DPs indicator G4

G5: % of BS donors adhering fully to common conditionality (CPAF and SBS MoU)

This indicator has been discontinued in the DPAF for FY2013/14 since there are no common sector budget support MoUs against which to monitor individual performance of DPs. The current practice is for each DP to sign an agreement with the relevant GoR ministry (MINECOFIN, MINAFFET, line ministry).

G6: % of BS donors adhering fully to partnership framework

Monitoring of indicator G6 is also discontinued in the DPAF for FY2013/14 due to the termination of the Budget Support Harmonization MoU.

G7: % of BS disbursed in or before the month for which it was scheduled and within the GoR FY it was planned

This indicator is too unwieldy to track and currently there is no mechanism to do so. Out of the four past years of performance monitoring of the DPAF, it was assessed only in FY 11/12. Therefore, it has been dropped from the DPAF as the other predictability-related indicators provide sufficient measure of the timeliness of project and budget support disbursements.

Global Monitoring Framework indicators

F1: Development cooperation is focused on results that meet developing countries' priorities (Busan indicator 1)

The methodology for this indicator is still being refined by the Global Partnership Secretariat and Rwanda has agreed to be among the pilot countries. The assessment will be included in the subsequent DPAFs once it becomes available.

F2: Mutual accountability among cooperation actors is strengthened through inclusive reviews (Busan indicator 7)

This indicator measures the quality of mutual accountability at the country level and looks into the existence of an overarching governmental aid/partnership policy, the existence of country-level indicators and targets and the level of engagement of non-executive stakeholders in the mutual reviews. It equally assesses the transparency of the process. Rwanda continues to score 100% against the 5 criteria of the Busan indicator thanks to the existing Aid Policy (2006) and the DPAF with its set of agreed at the country level indicators and corresponding targets. Below are the results from the 2014 Progress Report, OECD/UNDP.

Rwanda - Indicator 7: Mutual accountability							
	Aid/partnership policy	Country-level targets	Assessment towards targets	Involvement of non-executive stakeholders	Results made public	2013	2010 *
	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(for reference)
						At least 4/5 criteria	
Rwanda	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(*) The 2010 result was based on a different set of criteria.							

Source: 2014 Progress Report, OECD/UNDP

F3: Gender equality and women's empowerment (Busan indicator 8)

This indicator focuses on the commitment to "Accelerate and deepen efforts to collect, disseminate, harmonise and make full use of the data disaggregated by sex to inform policy decisions and guide investments, ensuring in turn that public expenditures are targeted appropriately to benefit both women and men" (BP, 2011: para 20a).

The means to achieve this is to have budget tracking and monitoring systems and make information about gender allocations easily accessible to the general public. Thus, the indicator looks at both the existence of such systems and the transparency of the allocations.

In 2013, Rwanda scored yes on all criteria with the exception of the systematic tracking of allocations for gender equality and women's empowerment.

The overall score of Rwanda is a "yes" since 2 out of 4 criteria must be met. The remainder of the criteria include the following:

- Existence of an official government statement on a system for tracking allocations. Such systems refer to gender budget statements (as is the case in Rwanda, however allocations are then not tracked systematically), classifiers, gender markers, and preliminary guidelines in call circulars.
- Leadership and oversight of the tracking system carried out by the central government unit in charge of public expenditures, i.e. MINECOFIN;
- Budget information that is related to gender and women's empowerment is publicly available.

Rwanda - Indicator 8: Gender Equality and Women's Empowerment					
	Govt. statement on tracking systems	Allocations systematically tracked	System leadership/oversight by govt.	Budget info, publicly available	2013
	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)
	a	b	c	d	At least 2/4 criteria *
Rwanda	Yes	No	Yes	Yes	Yes

(*) where d must be "Yes"

Source: 2014 Progress Report, OECD/UNDP

F4: Engagement and contribution of the private sector to development (Busan indicator 3)

The methodology for this indicator is still being refined by the Global Partnership Secretariat. The assessment will be included in the subsequent DPAFs once it becomes available.

Rwanda Donor Performance Assessment Framework (DPAF)

Results by donor for FY13/14.

The tables were prepared using the data entered by Development partners in the Development Assistance Database (DAD) as of 30 December 2014.

These reports were generated automatically on 01-Apr-15 and should be considered final draft



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INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - AfDB

Final results from the 2011/2012 round of monitoring as of 16-Apr-15.

Summary: 14 out of a total of 18 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	34,095,187,248		41,766,731,634		64,825,245,521		49,864,951,549		72,818,094,384
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	88%	100%	51%	85%	77%	85%	68%	85%	80%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	100%	85%	94%	85%	90%	85%	78%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	35%	59%	15%	50%	68%	50%	100%	59%	100%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	35%	60%	82%	54%	100%	54%	100%	59%	100%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	84%	70%	82%	67%	100%	67%	100%	67%	100%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	77%	71%	82%	69%	100%	69%	100%	69%	100%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	62%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		100%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	No	Yes		Yes		Yes		Yes	Yes
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	62%	83%	60%	98%	112%	98%	100%	98%	99%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	9%	45%	100%	55%	100%	55%	N/A - No missions	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	N/A - No analytic work	84%	N/A - No analytic work	86%	N/A - No analytic work	86%	100%	87%	100%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	4	3	5	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	85%	70%	83%	75%	87%
F. (Sector-specific indicators)	...	(To be determined in consultation with sector clusters)									
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	35%	50%	0%	50%	64%	50%	26%	50%	0%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	100%	100%	0%	100%	64%	100%	100%	100%	0%
	G5	Donor adheres fully to common conditionality SBS MoUs? (Y/N)	Yes	Yes	Yes	Yes		Yes			N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes		Yes		N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	baseline	64%	baseline		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

African Development Bank (AfDB)

AfDB reported a total of USD 87,634,203 disbursed for the government sector in Rwanda for FY 2013/14.

AfDB's total volume of ODA on budget increased by 46% from RWF 49,864,951,549 in FY 2012/13 to RWF 72,818,094,384 in FY 2013/14. Although the indicator on AfDB's ODA to Rwanda recorded on the national budget (A1) improved from 68 % in FY 2012/13 to 80 % in FY 2013/14, the increase was not sufficient to achieve the target of 85%. Most of the ODA from AfDB reported in the GoR budget are in the form of grants. The proportion of ODA delivered by GoR agencies (A2) has actually deteriorated to 78% (compared to 90% in the previous FY), failing to meet the 85% target for the first time since FY 2010/2011.

AfDB continues to perform exceptionally well in the use of country systems (B1-B4). It has reported 100% performance against all indicators on the use of country systems, which surpasses all of its peers and its rankings in the latest round of monitoring of the Paris Declaration in 2011 and the 2014 Progress Report, OECD/UNDP. In the latter, it is estimated that the AfDB is using 92% of PFM and procurement systems in Rwanda in 2013 compared to 49% in 2010 (See Table 1 below).

Table 1 - 2014 Progress Report, OECD/UNDP

African Dev. Bank - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	130.0	119.0	119.0	119.0	119.0	92%	49%

With regard to the budget-support related indicators on frontloading, AfDB fell short of the targets that call for disbursements in the first quarter of GoR fiscal year (G3) and the percentage of BS disbursed within first six months (G4) of the GoR fiscal year for which it is scheduled.

Indicator D3 (analytical work) shows that AfDB has reported and scored 100% during FY2013/2014. Indicator E1 (average sectors of intervention), AfDB is in fact adhering to the 3 sectors allocated to it in the 2013 DoL, but the additional 2 sectors refer to Agriculture and Water & Sanitation where AfDB had on-going projects prior to the 2013 DoL. AfDB is supporting the sectors highlighted in yellow by disbursing through regional projects. The financial share of the 3 sectors stands at 87% exceeding the target of 75% of all ODA going to the 3 DoL sectors.

The short-term predictability (C3) of AfDB's ODA to Rwanda continues to be highly predictable at 99% and the AfDB provides the projections of 100% of its flows over the MTEF period (C1, C2 and G1), facilitating GoR planning over the medium term.

African Development Bank - ADB			
Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
URBANISATION AND RURAL SETTLEMENTS	875,009		
PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT	27,118,970	PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT	27,118,970
ENERGY	5,768,870	ENERGY	5,768,870
TRANSPORT	28,540,807	TRANSPORT	28,540,807
WATER AND SANITATION	14,677,934	WATER AND SANITATION	14,677,934
AGRICULTURE	9,261,498		
ENVIRONMENT AND NATURAL RESOURCES	210,000		
EDUCATION	1,181,115		
Total	87,634,203		76,106,581
DOL	76,106,581	87%	

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - BELGIUM

Final results from the 2011/2012 round of monitoring as of 01-Apr-15.

Summary: 9 out of a total of 18 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	27,351,502,855		17,533,380,571		18,575,321,951		9,837,291,092		17,503,624,018
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	72%	100%	54%	85%	72%	85%	53%	85%	60%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	19%	85%	14%	85%	6%	85%	49%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	19%	59%	19%	50%	14%	50%	6%	59%	49%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	19%	60%	19%	54%	14%	54%	0%	59%	49%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	19%	70%	19%	67%	14%	67%	0%	67%	49%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	96%	71%	100%	69%	98%	69%	93%	69%	100%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	32%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		67%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	75%	83%	83%	98%	80%	98%	122%	98%	106%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	0%	45%	100%	55%	100%	55%		55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	N/A - No analytic work	84%	N/A - No analytic work	86%	100%	86%	100%	87%	No analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	5	3	6	3	6
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	63%	70%	63%	75%	75%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	60%	50%	0%	50%	0%	50%	0%	50%	0%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	0%	100%	100%	100%	0%	100%	0%	100%	100%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	baseline	0%	baseline		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

Belgium

Belgium's total ODA to the public sector in Rwanda increased from 28.8 million USD in FY 2012/13 to 43.8 million USD in FY 2013/14. This was due to reinstating Budget Support in FY2013/2014 after its suspension in the previous year. The total volume of Belgium ODA on budget increased in 2013/2014 from RFW 9.8 billion to RFW 17.5 billion (A1).

The percentage of ODA recorded in the budget increased from 53% to 60%. However, budget support provided through delegated cooperation, namely education sector budget support of USD 3.9 million and justice sector budget support of USD 3.9 million was not recorded on budget as Belgian funds but as funds channeled through the EU and the Netherlands. Reinstating of budget support caused a significant increase in the use of country systems such as use of budget execution (B1 – 49%) and auditing procedures (B2 – 49%), financial reporting (B3 – 49%) and the use of national procurement systems (B4 – 100%) compared to last FY 2012/ 2013. It should be noted that the 2014 Progress Report, OECD/UNDP shows that average percentage of use of GoR public financial management and procurement systems stands at 25% with no reported volumes for use of financial reporting and auditing procedures in 2013.

Table 2 - 2014 Progress Report, OECD/UNDP

	Disbursements for government sector (QP2)	Public financial management			Procurement		2010 (for reference)
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	28.8	1.6	0.0	0.0	26.7	25%	35%

With regard to short-term predictability, Belgium recorded 106% due to delayed disbursements from the previous fiscal year, while mid-term predictability was also affected by the suspension of budget support in FY2012/13. For the first time in FY13/14 Belgium did not provide forward-spending plans to GoR (C2 and G1 for budget support). As regards frontloading of budget support (G3 and G4), Belgium did not disburse any funds in the first quarter, however it disbursed 100% by the second quarter of the fiscal year.

Belgium has not reported any joint missions or analytical work during the year.

The implementation of DoL continues to be in a transition stage. In FY 2013/2014 Belgium disbursed aid in 6 sectors. It is worth noting that under a new cooperation framework, Belgium will fund only the DoL sectors as agreed (Health, Energy and Decentralization and Governance sectors), while old projects in other sectors will be phased out, as funds allocated for these projects under the previous cooperation framework are executed. Thus, Belgium will be fully compliant with the DoL sectors under the new indicative program, which will likely commence in FY2016/2017. Belgium provides Sector Budget Support by its delegated cooperation with DFID. Already 75% of all Belgium aid to the government sector is going to the three DoL sectors.

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
GOVERNANCE AND DECENTRALISATION	4,174,771	12 - GOVERNANCE AND DECENTRALISATION	4,174,771
ENERGY	2,003,356	3 - ENERGY	2,003,356
WATER AND SANITATION	2,425,265		
AGRICULTURE	6,667,245		
ENVIRONMENT AND NATURAL RESOURCES	1,918,105		
HEALTH	20,605,951	7 - HEALTH	20,605,951
EDUCATION	5,985,220	8 - EDUCATION	5,985,220
Total	43,779,913		32,769,298
DOL	32,769,298		
Sectors	6	75%	

: DoL Sectors
 : Regional Projects
 : Budget Support/ Delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - EUROPEAN UNION

Final results from the 2011/2012 round of monitoring as of 10-Apr-15.

Summary: 14 out of a total of 17 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF)		48,492,088,219		55,275,391,733		49,637,664,775		50,395,924,740		68,945,636,582
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	92%	100%	71%	85%	95%	85%	84%	85%	89%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	99%	85%	94%	85%	86%	85%	96%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	72%	59%	87%	50%	70%	50%	67%	59%	74%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	72%	60%	87%	54%	70%	54%	67%	59%	74%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	72%	70%	87%	67%	70%	67%	67%	67%	74%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	72%	71%	89%	69%	71%	69%	67%	69%	74%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	97%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		100%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	73%	83%	91%	98%	100%	98%	100%	98%	100%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	0%	45%	100%	55%	N/A - No missions	55%	N/A - No missions	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	25%	84%	50%	86%	N/A - No analytic work	86%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	7	3	5	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	74%	70%	94%	75%	99%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	0%	50%	67%	50%	90%	50%	0%	50%	71%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	70%	100%	83%	100%	96%	100%	100%	100%	100%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	Baseline	90%	Baseline		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

European Union

The EU's total ODA to the government sector in Rwanda increased from USD 93 million in FY 2012/13 to USD 116 million in FY 2013/14. The total volume of ODA that was included in the national budget increased from RWF 50.4 billion in FY 2012/13 to RWF 68.9 billion in FY 2013/14, increasing the percentage of ODA recorded in budget (A1) exceeding the target by 4 percentage points. Similarly, indicator A2 (% of ODA for GoR sector delivered by GoR agencies) exceeds the target by 11 percentage points. The EU Delegation continues to exceed the targets for all indicators in relation to the use of country systems as follows: use of GoR budget execution procedures (B1 - 74% compared to 59% target), use of GoR audit procedures (B2 - 74% compared to 59% target); use of national financial reporting systems (B3 - 74% compared to 69% target). Regarding the use of GoR procurement systems (B4) the EU's performance is at 74% surpassing the target of 69% and the past fiscal year's performance of 67%. The 2014 Progress Monitoring Report, OECD/UNDP indicates the average use of country PFM and procurement systems stands at 67% in 2013 and was 84% in 2010.

Table 3 - 2014 Progress Monitoring Report, OECD/UNDP

EU Institutions - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	92.0	61.6	61.6	61.6	61.6	67%	84%

With regard to both short-term and mid-term predictability, the EU is consistently a top performer meeting the targets for the provision of forward-spending plans over a three year period (indicators C1, C3, G1) and delivering 100% of planned disbursement in the same fiscal year. It also maintains 100% performance in frontloading budget support in the first six months of the GoR fiscal year (G4) and has exceeded the target of 50% of frontloading in the first quarter of the year by 21 percentage points (G3).

The EU Delegation did not report in the DAD any joint missions or analytic studies during the FY 2012/13.

The implementation of DoL is still at a transition stage and the EU continues to disburse in 5 sectors. It is worth noting that most of their projects that were agreed prior to the DoL agreement are being phased out, and 99% of their aid flows to the government sector are delivered in the agreed DoL sectors, namely agriculture energy, and decentralization and governance (E5).

Sector	ODA to GoR	Sector by DoL	ODA to agreed sectors
PUBLIC FINANCE MANAGEMENT (PFM)	2,318,475	PUBLIC FINANCE MANAGEMENT (PFM)	2,318,475
JUSTICE, RECONCILIATION, AND LAW AND ORDER (JRLO)	766,124		
ENERGY	13,881	ENERGY	13,881
TRANSPORT	34,691,647	TRANSPORT	34,691,647
WATER AND SANITATION	244,082	WATER AND SANITATION	244,082
ICT	716,854		
AGRICULTURE	8,000,000	AGRICULTURE	8,000,000
SOCIAL PROTECTION	21,673,664	SOCIAL PROTECTION	21,673,664
GENERAL BUDGET SUPPORT	47,666,667	BUDGET SUPPORT	47,666,667
Total	116,091,394		114,608,416
DOL	114,608,416	99%	

: DoL Sectors
 :Regional Projects
 : GBS/ delegated operation / Basket fund
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - GERMANY

Final results from the 2011/2012 round of monitoring as of 01-Apr-15.

Summary: 9 out of a total of 19 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 12/13 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	11,207,036,863		12,090,114,378		15,690,871,131		9,360,066,657		16,400,500,954
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	62%	100%	67%	85%	74%	85%	60%	85%	68%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	68%	85%	67%	85%	60%	85%	49%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	65%	59%	68%	50%	59%	50%	48%	59%	49%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	63%	60%	69%	54%	68%	54%	61%	59%	51%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	63%	70%	69%	67%	60%	67%	54%	67%	49%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	63%	71%	69%	69%	60%	69%	51%	69%	49%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	63%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		100%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	68%	83%	68%	98%	122%	98%	61%	98%	56%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	1	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	25%	45%	67%	48%	57%	48%	86%	55%	50%
	D3	% of donor analytic work that is coordinated (PD indic 10b)	0%	84%	100%	87%		87%	100%	87%	100%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	4	3	5	3	4
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	70%	70%	97%	75%	83%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	48%	50%	0%	50%	68%	50%	0%	50%	0%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	100%	100%	100%	100%	100%	100%	0%	100%	0%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes		Yes	Yes	Yes	Yes	Yes	N/A
	G7	% of BS disbursed in or before the month it was scheduled and withing the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	baseline	100%	baseline		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

Germany

Germany's total ODA to Rwanda's public sector decreased from USD 24 million in FY 2012/13 to USD 16 million in FY 2013/14 largely because its Country Strategy was coming to an end and the reprogramming of its general budget support programme. The proportion of aid recorded on Rwanda's national budget (A1) increased from 60% in FY 2012/13 to 68% in 2013/14, however still falling short of the 85% target. The use of GoR agencies (A2) has also declined to 49%, the lowest score since the DPAF's inception in 2009.

Consecutively, German ODA to the government sector also fell short in meeting the targets for using national systems (B1-B5), scoring lowest on all indicators with the exception of use of GoR budget execution procedures (B1 – 49%) than in any of the previous DPAFs. The use of GoR auditing procedures (B2) dropped to 51% and marks the first year of below the target of 59% performance for Germany. Similarly, the use of national financial reporting systems (B3) and use of national procurement systems (B4) dropped to 49% compared to last year's 54% and 51% respectively. This is partly due to the fact that some of technical cooperation programmes are directly executed by GIZ. Yet, the German Development Cooperation had initially foreseen an amount of about EUR 3 million for TA-Pooled Funding (on budget funds, using national systems). As the establishment of these four TA-Pools turned out to be difficult, the Governments of Rwanda and Germany agreed during the last bilateral negotiations in November 2014 to continue only the ones on TVET and Decentralized Capacity Building.

The 2014 Progress Monitoring Report, OECD/UNDP marks an average use of the country's PFM and procurement systems of 54% in 2013 compared to the 73% in 2010 confirming the trends observed in the DPAF.

For the pilot indicator of % of ODA disbursed that are recorded in the GoR systems (B5), Germany scores 63% below the target of 90%.

Table 4 - 2014 Progress Monitoring Report, OECD/UNDP

Germany - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	24.2	11.7	13.0	14.8	12.3	54%	73%

Predictability scores also reflect worsening of the performance. For the first time in the DPAF history, Germany did not provide mid-term forward-spending information to the GoR (indicators C2 and G1) due to the suspension of budget support in the previous fiscal year and the in-year predictability is at 56%, the lowest score since FY2009/2010. It should be noted, however, that in the 2014 Progress Monitoring Report, OECD/UNDP Germany scores at 100% for mid-term predictability.

With regard to frontloading of budget support (indicators G3 and G4), Germany for a second consecutive year marks 0% disbursements in the first and second quarters of the GoR fiscal year.

In FY2013/2014, Germany has reported 50% of joint missions (D2) below the target of 55% and 100% of joint analytical work (D3).

With regard to the DoL indicators, Germany is currently involved in 4 sectors, failing to meet the the DoL target of 3 (E1). However, support to the health sector was phased out in 2013, achieving full compliance with the DoL agreement by the end of the year. The score on the percentage of total portfolio funding for 3 DoL sectors represents (E2) is significantly above target (83%), which indicates that Germany's support has realigned to the agreed three DoL sectors, namely education, private sector development and youth, and decentralization and governance. Germany has Regional Projects in the Energy sector and supports the PFM basket Fund.

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
PUBLIC FINANCE MANAGEMENT (PFM)	439,286	PUBLIC FINANCE MANAGEMENT (PFM)	439,286
GOVERNANCE AND DECENTRALISATION	9,905,794	GOVERNANCE AND DECENTRALISATION	9,905,794
PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT		PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT	
ENERGY	432,789	ENERGY	432,789
HEALTH	288,071		
EDUCATION	1,883,524	EDUCATION	1,883,524
99 - Unallocated	2,317,858		
Total	15,267,321		12,661,393
DOL	12,661,393	83%	
Sectors	4		

 : DoL Sectors
  :Regional Projects
  : Delegated operation / Basket fund
  Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - GLOBAL FUND

Final results from the 2011/2012 round of monitoring as of 01-Apr-15.

Summary: 10 out of a total of 11 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020	A1	Volume of ODA on-budget (RWF)	24,005,619,588		17,980,751,443		44,617,075,024		76,738,565,718		49,794,413,440
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	52%	100%	27%	85%	39%	85%	98%	85%	53%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	100%	85%	100%	85%	100%	85%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	0%	59%	0%	50%	100%	50%	100%	59%	100%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	100%	60%	0%	54%	100%	54%	100%	59%	100%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	100%	70%	100%	67%	100%	67%	100%	67%	100%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	100%	71%	95%	69%	100%	69%	100%	69%	100%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	65%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				base-line	TBD	baseline	TBD		33%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	No	Yes	No	Yes	No	Yes	Yes	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	52%	83%	74%	98%	199%	98%	77%	98%	52%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	N/A - No missions	45%	N/A - No missions	48%		48%		55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	N/A - No analytic work	84%	N/A - No analytic work	87%		87%		87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	1	3	1	3	1
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	100%	70%	100%	75%	100%
<i>Key Results area G applies only to donors providing budget support to Rwanda:</i>											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	N/A	50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	N/A	100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and withing the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%	N/A	100%	N/A	N/A	N/A

KEY:

Target Met
Target Not Met
Not applicable

Met?

Global Fund

The Global Fund disbursed USD 140,907,675 to the government sector in FY 2013/2014. However, FY2013/14 has seen a sharp decline in the volume of aid on budget with 49.8 billion RWF representing 53% compared to 76.7 billion RWF representing 98% in FY2012/13. The Global Fund maintains a performance of 100% against indicator A2 channeling of funds through the GoR agencies and for all indicators on the use of country PFM and procurement systems. This exceeds all targets in the DPAF for this group of indicators. The results for the use of country systems coincide with the performance of the Global Fund as per the 2014 Progress Monitoring Report, OECD/UNDP for 2013 while the score for 2010 was 49%.

Table 5 - 2014 Progress Monitoring Report, OECD/UNDP

Global Fund - Indicator 9b: Use of country PFM and procurement systems							
Disbursements for government sector (QP2)	Public financial management			Procurement		2013	2010
	Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)			
(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)	
a	b	c	d	e	avg(b,c,d,e) / a		
Rwanda	120.7	120.7	120.7	120.7	120.7	100%	49%

Regarding the pilot indicator of % of ODA disbursed that is recorded in the GoR systems (B5), the score is 65%.

Global Fund's disbursements are performance based hence the unmet target for short-term predictability (C3), which scores 52% lower than the performance in FY2012/2013 of 77%. The requirements for mid-term predictability (C2) have also not been met and the 2014 Progress Monitoring Report assesses mid-term predictability in 2013 to stand at only 33%.

The Global Fund did not report any joint missions or analytical works in FY2013/2014.

All ODA of the Fund is allocated to the health sector (indicators E1 and E5).

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
7 - HEALTH	140,907,675	HEALTH	140,907,675
Total	140,907,675		140,907,675
DOL	140,907,675		
Sector	1		

: DoL Sectors
 : Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - JAPAN

Final results from the 2011/2012 round of monitoring as of 01-Apr-15.

Summary: 5 out of a total of 12 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10 Actual	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13 Actual	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020	A1	Volume of ODA on-budget (RWF)	2,388,000,000		623,157,720		0		3,360,000,000		17,163,118,000
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	16%	100%	9%	85%	0%	85%	16%	85%	58%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	100%	85%	100%	85%	100%	85%	71%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	23%	59%	18%	50%	0%	50%	5%	59%	0%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	23%	60%	18%	54%	0%	54%	0%	59%	0%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	23%	70%	18%	67%	0%	67%	0%	67%	0%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	23%	71%	21%	69%	11%	69%	0%	69%	0%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	12%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	base- line	TBD		67%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	No	Yes	No	Yes	No	Yes	No	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	6%	83%	10%	98%	56%	98%	162%	98%	174%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	N/A - No missions	45%	N/A - No missions	48%		48%	100%	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)		84%	0%	87%		87%		87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	5	3	4	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	84%	70%	82%	75%	95%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	N/A	50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	N/A	100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%	N/A	100%	N/A	N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

Japan

An amount of USD 38.1 million was disbursed by Japan to Rwanda's government sector in FY2013/14, of which 71% was channeled through GoR agencies (A2). The decline from 100% in the past fiscal years since FY2010/2011 to 71% in the current year for this indicator is due to wrong reporting in the DAD in the past. Japan continues to be the main implementer of their own projects. Meanwhile, the volume of ODA on budget increased from 3.36 billion RWF to 17.16 billion RWF in FY 2013/14. The performance against all indicators on the use of GoR's PFM and procurement systems remains unchanged, i.e. 0% across the board, which is the lowest of any performance in the past where some indicators noted modest performance against them.

The 2014 Progress Monitoring Report, OECD/UNDP indicates 1% use of PFM and procurement systems, which stems from use of budget execution procedures in 2013.

Table 6 - 2014 Progress Monitoring Report, OECD/UNDP

Japan - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	32.3	1.5	0.0	0.0	0.0	1%	44%

Only 12% of Japanese ODA disbursed is recorded in the GoR systems (pilot indicator B5).

With regard to short-term predictability (C3) Japan scores 174% disbursements due to funds not disbursed in FY2012/13 being recorded as disbursed in FY2013/14. Mid-term predictability requirements (C3) were not met, while the 2014 Progress Monitoring Report indicates 67% of mid-term predictability for Japan.

Japan has not reported in the DAD any joint missions or analytical works (indicators D2 and D3).

Concerning the DoL, sectors in which Japan is active remain above the targeted number (E1), however the percentage of Japan's total aid delivered to the 3 DoL sectors (E5) continues to exceed the target of 75%, and stands at 95%. The agreed DoL sectors for Japan are as follows: agriculture, water and sanitation, and energy. Japan also has delegated operations in the transport and education sectors.

It should be noted that an increase in the usage of GoR systems, better predictability and reduction in the DoL sectors should be pursued in order to ensure better performance.

Japan			
Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
ENERGY	20,174,335	ENERGY	20,174,335
TRANSPORT	7,707,598	TRANSPORT	7,707,598
WATER AND SANITATION	3,051,679	WATER AND SANITATION	3,051,679
AGRICULTURE	1,136,948	AGRICULTURE	1,136,948
ENVIRONMENT AND NATURAL RESOURCES	81,077		
EDUCATION	3,955,345	EDUCATION	3,955,345
SOCIAL PROTECTION	1,994,823		
Unallocated	286,348		
Total	38,388,153		36,025,905
DOL	36,312,253	95%	
Sectors	5		

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - NETHERLANDS

Final results from the 2011/2012 round of monitoring as of 01-Apr-15.

Summary: 9 out of a total of 18 targets established for this donor in 2012 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	21,808,813,993		18,826,709,005		25,661,757,871		8,782,895,118		21,501,914,701
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	90%	100%	92%	85%	92%	85%	34%	85%	94%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	68%	85%	76%	85%	55%	85%	87%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	74%	59%	65%	50%	57%	50%	55%	59%	45%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	65%	60%	67%	54%	58%	54%	56%	59%	67%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	75%	70%	67%	67%	57%	67%	56%	67%	46%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	83%	71%	88%	69%	68%	69%	58%	69%	67%
	B5	% of ODA disbursed that are recorded in the GoR systems	0	0	0	85%		85%		90%	70%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	base-line	TBD		33%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes		Yes	Yes	Yes	Yes	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	85%	83%	70%	98%	92%	98%	90%	98%	39%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	0%	45%	80%	48%	100%	48%	100%	55%	100%
	D3	% of donor analytic work that is coordinated (PD indic 10b)	0%	84%	0%	87%		87%		87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	4	3	4	3	4
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	79%	70%	72%	75%	69%
<i>Key Results area G applies only to donors providing budget support to Rwanda:</i>											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	100%	50%	100%	50%	100%	50%	0%	50%	100%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	100%	100%	100%	100%	100%	100%	0%	100%	100%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%	100%	100%		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

Netherlands

The total ODA from the Netherlands to Rwanda decreased from USD 39.4 million in FY 2012/13 to USD 34.2 million in FY 2013/14 due to the suspension of its budget support programme. However, Netherlands' ODA recorded in the national budget (A1) increased significantly in FY 2013/14 compared to the previous FY 2012/13 - by 60 percentage points. DPAF 2013/14 also saw a substantial increase in the proportion of this donor's ODA delivered by GoR agencies (A2), which records 87% and surpasses the target of 85% and the past performance against this indicator.

Regarding the use of country systems, the performance record is mixed, i.e. some indicators have scored above the target, such as the use of GoR auditing procedures (B2 – 67%), others have scored below the target but better than the previous fiscal year (B4 – use of GoR procurement systems – 67%), while both indicators on the use of national budget execution procedures (B1 – 45%) and the use of GoR financial reporting systems (B3 – 46%) have scored below the target and below the performance rate of last year. The 2014 Progress Monitoring Report, OECD/UNDP marks 56% average use of country PFM and procurement systems in 2013, while those stood at 73% in 2010.

Table 7 - 2014 Progress Monitoring Report, OECD/UNDP

Netherlands - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	39.4	21.5	22.2	22.2	23.0	56%	73%

The pilot indicator on % of ODA disbursed that are recorded in the GoR systems (B5) indicates 70%.

Similarly, short-term and mid-term predictability (indicators C3, C2 and G1) show worsened performance. Short-term predictability stands at 39%, which is the worst rate since the inception of the DPAF in FY2009/2010. Mid-term predictability (C2 and G1) is impacted by the suspension of budget support in FY2012/2013. Indicator C1 - % of ODA covered by indicative forward-spending plans provided at country level notes 33% predictability over the period 2014-2016.

With regard to the frontloading indicators (G3 and G4), the Netherlands scores high on both advancing funds in the first quarter of the GoR fiscal year (G3 – 100% exceeding the target of 50%) and on advancing funds in the first 6 months (G4 – 100% in line with the target). The Netherlands has reported 100% joint missions. No joint analytical works have been reflected in the DAD for FY2013/2014.

Considering the DoL (E1), the Netherlands is currently involved in 4 sectors, exceeding the agreed maximum of 3 (private sector development and youth, justice, reconciliation and law and order; and decentralization and governance). However, support to the energy sector outlined in the Multi-Annual Strategic Plan (MASP) of 2011-2014 is being phased out, so from 2015 onwards, the Netherlands will be fully compliant with the DoL agreement. Their score on the percentage of total ODA to the government sector for which the funding to the 3 DoL sectors fell 6 percentage points short of meeting the newly increased target of 75%.

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
GOVERNANCE AND DECENTRALISATION	146,074	GOVERNANCE AND DECENTRALISATION	146,074
PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT	550,000	PRIVATE SECTOR DEVELOPMENT AND YOUTH EMPLOYMENT	550,000
ENERGY	6,446,963		
AGRICULTURE	127,719		
Unallocated to sectors	4,110,039		
Total	34,269,909		
DOL	23,585,188	69%	
Sectors	4		



INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - SWEDEN

Final results from the 2011/2012 round of monitoring as of 02-Apr-15.

Summary: 6 out of a total of 11 targets established for this donor in 2012 (and for which data were available) where met.

Results Area	Indicator	FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual	
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	1,115,950,549		9,343,781,896		1,527,941,720		6,950,081,749	0	
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	25%	100%	92%	85%	13%	85%	18%	85%	0%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	87%	85%	91%	85%	80%	85%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	17%	59%	48%	50%	74%	50%	100%	59%	100%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	68%	60%	54%	54%	69%	54%	100%	59%	100%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	90%	70%	87%	67%	69%	67%	100%	67%	100%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	90%	71%	87%	69%	79%	69%	100%	69%	100%
	B5	% of ODA disbursed that are recorded in the GoR systems	0	0	0	85%		85%		90%	71%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		0%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	34%	83%	72%	98%	85%	98%	21%	98%	53%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	N/A - No missions	45%	100%	48%	75%	48%	100%	55%	N/A - No missions
	D3	% of donor analytic work that is coordinated (PD indic 10b)	N/A - No analytic work	84%	0%	87%		87%		87%	N/A - Non analytic work
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012		4		0	3	2
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	92%	70%	0%	75%	100%
<i>Key Results area G applies only to donors providing budget support to Rwanda:</i>											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	N/A	50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	N/A	100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	N/A	100%	N/A	100%	N/A	N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

Sweden

The total volume of Swedish ODA to Rwanda's government sector increased from USD 1.8 million in FY 2012/13 to USD 4 million USD in FY 2013/14. However, the ODA that was included in the national budget declined from RWF 6.9 billion (USD 10 million) in FY 2012/13 to RWF 0 (zero) in FY 2013/14. This is due to the fact that Sweden did not provide support to some projects that were previously included in the national budget. The temporary suspension of the state-to-state cooperation between Sweden and Rwanda resulted in the suspension of the PFM, NREP and VUP projects for FY 2013/14. During that period the agreements for these programs ended and they have not resumed.

However, all indicators related to channeling of funds through the GoR agencies (A2) and the use of country systems have marked 100% performance. It is however worth noting that Sweden reported disbursements on only 2 projects which are implemented by GoR agencies, namely "Research cooperation 2007-2012" and "Natural resources/ Environment and Climate change". The 2014 Progress Monitoring Report, OECD/UNDP also notes 100% average use of Rwanda's PFM and procurement systems by Sweden in 2013 compared to 71% in 2010.

No other disbursement was recorded in FY 2013/14 mainly due to the fact that Sweden is also supporting projects implemented by Non-Government Organization (NGOs) and the United Nations (the support for the latter amounted to c. USD 40 million in 2014) which are not within the scope of DPAF.

Table 8 - 2014 Progress Monitoring Report, OECD/UNDP

Sweden - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	1.9	1.9	1.9	1.9	1.9	100%	71%

With regard to in-year predictability (C3), Sweden has disbursed only 53% of the ODA scheduled for FY2013/2014, which is below the target for this indicator; but marks stark improvement of 32 percentage points compared to the previous fiscal year. The low predictability can be explained by the delays in disbursing to REMA as Sweden did not receive their activity plan on time and there were delays in sharing the audit report. However, it is worthy to report that the funds were released at the beginning of FY 14/15.

Performance against the mid-term predictability indicators (C1 and C2) has deteriorated. The 2014 Progress Monitoring Report indicates 0% predictability for Sweden for the period 2014-2016.

Sweden has good performance against the DoL indicators. It disburses aid to the public sector in 2 agreed sectors, namely environment and education out of the 3 agreed (the other being private sector development and youth) and the funding for these represents 100% of all ODA to the public sector exceeding the target of 75%.

Sweden			
Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
ENVIRONMENT AND NATURAL RESOURCES	1,763,224	ENVIRONMENT AND CLIMATE CHANGE	1,763,224
EDUCATION	2,287,223	EDUCATION	2,287,223
Total	4,050,447		4,050,447

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - SWITZERLAND

Final results from the 2011/2012 round of monitoring as of 08-Apr-15.

Summary: 4 out of a total of 12 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13 Actual	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	602,764,961		638,014,000		2,043,549,500		0		0
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	39%	100%	49%	85%	49%	85%	0%	85%	0%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	68%	85%	16%	85%	9%	85%	2%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	21%	59%	60%	50%	8%	50%	0%	59%	0%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	42%	60%	59%	54%	8%	54%	0%	59%	0%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	42%	70%	60%	67%	16%	67%	0%	67%	0%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	42%	71%	68%	69%	8%	69%	9%	69%	0%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	9%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		33%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	No	Yes	No	Yes	No	Yes	No	Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	72%	83%	67%	98%	65%	98%	102%	98%	67%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	N/A - No missions	45%	N/A - No missions	48%	N/A - No missions	48%	100%	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	N/A - No analytic work	84%	0%	87%	N/A - No analytic work	87%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	4	3	4	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	94%	70%	81%	75%	83%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	N/A	50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	N/A	100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	N/A	Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	N/A	100%	N/A	100%	N/A	N/A	N/A

KEY:

Target Met
Target Not Met
Not applicable

Met?

Switzerland

In FY2013/14 Switzerland disbursed USD 5.1 million to Rwanda's government sector compared to USD 7.7 million in FY2012/13. The only modality is project support channeled through third parties (only 2% is recorded to have been channeled through GoR agencies – A2), which leads to no use of any of the national PFM and procurement systems. Switzerland scores 0% across all these indicators. Its ODA to the public sector is also not captured in the budget (A1). The 2014 Progress Monitoring Report, OECD/UNDP marks an average 2% use of GoR systems, which stems from the use of country procurement systems in 2013. The average performance in 2010 was 44%.

Table 9 - 2014 Progress Monitoring Report, OECD/UNDP

Switzerland - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		2010
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	7.8	0.0	0.0	0.0	0.7	2%	44%

Regarding predictability, performance also does not correspond to the requirements for mid-term predictability (indicators C1 and C2). The 2014 Progress Monitoring Report records 33% rate for the period 2014-2016 (C1). In-year predictability (C3) is at 67%, which is in line with past performance against this indicator for the period 2010-12 and below the target of 98%. The sharp decline in indicator C3 compared to the past year's score of 102% is due to incorrect recording in the latter.

In FY2013/2014 Switzerland has reported no joint missions or joint analytical works.

Performance against the DoL indicators remains a challenge. Switzerland currently operates in 5 sectors instead of the agreed 3 (E1), namely, agriculture, health, private sector and youth. Switzerland has a silent partnership in the water and sanitation sector. Nevertheless, it increasingly channels the majority of its funds (83%) to the 3 sectors (E5).

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
WATER AND SANITATION	1,189,421	WATER AND SANITATION	1,189,421
AGRICULTURE	660,000	AGRICULTURE	660,000
ENVIRONMENT AND NATURAL RESOURCES	1,042,105		
HEALTH	335,842	HEALTH	335,842
PRIVATE SECTOR	2,947,368	PRIVATE SECTOR	2,947,368
Total	6,174,736		5,132,631
DOL	5,132,631	83%	
Sectors	5		

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - SOUTH KOREA

Final results from the 2011/2012 round of monitoring as of 08-Apr-15.

Summary: 3 out of a total of 10 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		2007 Baseline	FY 11/12 Target	FY 11/12	FY 11/12 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020	A1	Volume of ODA on-budget (RWFI)			0		0		0
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	29%	85%	0%	85%	0%	85%	0%
	A2	% ODA for GoR sector delivered by GoR agencies		85%	100%	85%	12%	85%	11%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	19%	50%	0%	50%	0%	59%	0%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	19%	54%	0%	54%	0%	59%	0%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	19%	67%	0%	67%	0%	67%	0%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	19%	69%	0%	69%	0%	69%	0%
	B5	% of ODA disbursed that are recorded in the GoR systems		85%		85%		90%	0%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level	Not available	baseline	TBD	baseline	TBD		0%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Not available	Yes		Yes		Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	13%	98%	100%	98%	100%	98%	123%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period		0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	0%	48%	N/A - No missions	48%	N/A - No missions	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)		87%	N/A - No analytic work	87%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	Establish baseline 2008	3	1	3	3	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)		70%	N/A	70%	N/A	75%	89%
Key Results area G applies only to donors providing budget support to Rwanda:									
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Establish baselines 2008	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.		50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.		100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)		Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned	N/A	100%	N/A	100%	N/A	N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

South Korea

In FY2013/14 Korea's ODA to Rwanda's government sector increased from USD 7.6 million in FY2012/2013 to USD 13.3 million. Korea uses project modality and only 11% of its ODA to the government sector is channeled through the national authorities (A1). Korea makes no use of the GoR country systems – all relevant indicators (B1-B4) show 0%. Similarly, the % of ODA disbursed that are recorded in the national systems is 0% (B5). The 2014 Progress Monitoring Report, OECD/UNDP concurs with the 0% use of Rwanda's PFM and procurement systems. On a positive note, discussions have been initiated between MINECOFIN and Korea for the use of country systems.

Table 10 - 2014 Progress Monitoring Report, OECD/UNDP

Korea - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		2010
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	7.7	0.0	0.0	0.0	0.0	0%	0%

With regard to short-term predictability (C3), Korea scores 123% due to delayed disbursements from the previous fiscal year. Mid-term predictability (indicators C1) stands at 0%.

As per the DoL, Korea should operate in the following sectors: education, agriculture and ICT. In FY2013/2014, it also disbursed in the financial sector through the UN system and in the health sector leading to 5 sectors and failing to meet the target of 3 sectors (E1). However, Korea increasingly channels the majority of its funding to the 3 agreed sectors. The FY2013/2014 financing for these stands at 89%.

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
FINANCIAL SECTOR	1,458,948		
ICT	769,894	ICT	769,894
AGRICULTURE	2,977,431	AGRICULTURE	2,977,431
HEALTH	707,181	HEALTH	707,181
EDUCATION	7,402,049	EDUCATION	7,402,049
Total	13,315,503		11,856,555
DOL	11,856,555	0.890432378	
Sectors	5		

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - UNITED KINGDOM

Final results from the 2011/2012 round of monitoring as of 08-Apr-15.

Summary: 15 out of a total of 18 targets established for this donor in 2012 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	44,038,243,673		43,612,340,403		63,675,997,540		64,219,969,237		74,529,146,269
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	94%	100%	85%	85%	85%	85%	96%	85%	89%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	78%	85%	98%	85%	100%	85%	97%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	84%	59%	75%	50%	94%	50%	91%	59%	91%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	86%	60%	77%	54%	94%	54%	91%	59%	91%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	86%	70%	77%	67%	94%	67%	91%	67%	91%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	87%	71%	79%	69%	95%	69%	91%	69%	91%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	92%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		100%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes		Yes		Yes		Yes	Yes
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	86%	83%	72%	98%	105%	98%	86%	98%	180%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	100%	45%	100%	48%	100%	48%	100%	55%	No missions Reported
	D3	% of donor analytic work that is coordinated (PD indic 10b)	100%	84%	86%	87%	N/A - No analytic work	87%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	NO DATA	3	To be assessed in DPAF FY2011-2012	3	3	3	3	3	3
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	95%	70%	97%	75%	100%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	93%	50%	99%	50%	55%	50%	79%	50%	48%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	100%	100%	100%	100%	90%	100%	65%	100%	97%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes		N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and withing the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%	45%	100%		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

United Kingdom

In FY2013/2014 UK disbursed USD 124,542,559 to the government sector in Rwanda, of which some 89% were recorded on budget (A1) or a total of RWF 74,529,146,269. Most of these resources 97% are channeled through national authorities exceeding the target of 85% (A2) and 92% of them are also recorded in the GoR systems (B5) against a target of 90%.

The use of country systems continues to surpass all the targets set for the corresponding indicators and continues the trend of the past fiscal year of reaching 91% for use of GoR budget execution procedures (B1), auditing procedures (B2), financial reporting systems (B3), and procurement systems (B4). The 2014 Progress Monitoring Report, UNDP/OECD assesses an average use of country systems in 2013 also at 91% compared to 99% in 2010.

Table 11 - 2014 Progress Monitoring Report, OECD/UNDP

United Kingdom - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	95.0	86.3	86.3	86.3	86.3	91%	99%

Short-term predictability (C3) stands at 180% in FY2013/2014 due largely to additional funding, especially in agriculture and education sectors, as well as some reprogramming of GBS suspended in the previous fiscal year. Mid-term predictability continues to meet fully the requirements under indicators C1, C2 and G1 with 100% predictability of funding under C1. Frontloading of budget support in the first quarter of the GoR fiscal year is at 48% compared to the target of 50% (G3) disbursed within the first quarter of GoR fiscal year due to changes in the health programme as well as reprogramming of GBS. However, the disbursement of funds in the first 6 months of the GoR fiscal year is at 97% close to the target of 100% (G4).

The UK has reported no joint missions or analytical works in FY2013/2014.

Under the DoL agreement with the UK, it channels its resources to the following 3 sectors: education, social protection and financial sector. The UK adheres to the 3 sectors (E1) and also channels 100% of its financing to the GoR sector to them (E5). UK is providing Sector Budget Support in Agriculture.

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
FINANCIAL SECTOR	499,138	FINANCIAL SECTOR	499,138
GOVERNANCE AND DECENTRALISATION	403,031	GOVERNANCE AND DECENTRALISATION	403,031
URBANISATION AND RURAL SETTLEMENTS	1,293,103	URBANISATION AND RURAL SETTLEMENTS	1,293,103
AGRICULTURE	5,155,172	AGRICULTURE	5,155,172
HEALTH	646,552	HEALTH	646,552
EDUCATION	61,212,793	EDUCATION	61,212,793
SOCIAL PROTECTION / Basket Fund/ Regional Projects	55,332,771		55,332,771
Total	124,542,559		124,542,559
DOL	124,542,559		
Sectors	3		

: DoL Sectors
 :Regional Projects/Basket Fund
 :Budget Support/ delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - UNITED NATIONS

Final results from FY11/12 round of monitoring as of 08-Apr-15.

Summary: 5 out of a total of 11 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12 Actual	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	24,487,145,322		11,974,044,519		4,108,304,348		11,753,254,565		21,761,414,730
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	44%	100%	36%	85%	15%	85%	42%	85%	75%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	87%	79%	83%	85%	98%	85%	96%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	0%	59%	7%	50%	17%	50%	52%	59%	41%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	15%	60%	31%	54%	34%	54%	35%	59%	69%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	15%	70%	36%	67%	55%	67%	56%	67%	32%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	37%	71%	72%	69%	86%	69%	74%	69%	90%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	95%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline		baseline	TBD		0%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes		Yes		Yes		Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	27%	83%	51%	98%	80%	98%	81%	98%	81%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	23%	45%	44%	48%	25%	48%	22%	55%	100%
	D3	% of donor analytic work that is coordinated (PD indic 10b)	93%	84%	87%	87%	100%	87%	100%	87%	40%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	Refer to the footnote	3	Refer to the footnote	3	2
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	Refer to the footnote	70%	Refer to the footnote	75%	98%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector; to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.		50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.		100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)		Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%		100%	N/A	N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

United Nations

The reporting UN agencies, namely IFAD, IOM, UNDP, UNICEF, UNFPA, WFP and the One UN Fund disbursed USD 41,680,711 to the government sector in FY2013/2014. The notable observation is that there has been a significant increase in aid on budget compared to the previous fiscal year from RWF 11.7 to RWF 21.7 billion or 75% still falling short of the target of 85% (A1). However, 95% of the funds are recorded in the GoR systems (B5) exceeding the target by 5 percentage points. Nearly all of the UN agencies' funds are channeled through GoR agencies, i.e. 96% surpassing the target of 85% (A2).

The use of country systems (B1 to B4) represents a mixed track record with some indicators falling behind the targets, while others exceeding them. The use of GoR's budget execution procedures (B1) is at 41% falling short of the target of 59% and compared to last year's performance of 52%. The same is occurring with indicator B3 on the use of financial reporting systems, which stands at 32% compared to the target of 67% and past year's performance of 56%. It should be noted that besides IFAD, which disbursed its ODA using GoR financial reporting procedures, all other UN reporting agencies used only the Funding Authorization and Certificate Expenditure (FACE form), which is the transfer system to the Government implementers by the UN system. Meanwhile, the use of the national auditing procedures (B2) is 69% of all ODA to the government sector and has surpassed the target of 59% and the past year's 35% despite the fact that major UN agencies (UNFPA, UNDP) did not use them. Similarly, the use of GoR procurement systems (B4) is at 90% compared to the target of 69% and past year's 74%.

The data for use of GoR PFM and procurement systems for the UN in the 2014 Progress Monitoring Report is included here, although the reporting agencies at the OECD in 2013 were only UNDP and UNFPA. It reflects no use of country auditing systems and a very modest average use of the remainder of the PFM components and procurement system of 29% compared to 22% in 2010.

Table 12 - 2014 Progress Monitoring Report, OECD/UNDP

United Nations - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		2010
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	29.4	8.1	9.0	0.0	16.8	29%	22%

Short-term predictability of the UN agencies records 81% in FY2013/2014, which is below the target of 98% and in line with past performance against indicator C3. Mid-term predictability is at 0% under indicator C1 and C2.

It was also observed that, the UN did well in terms of conducting joint missions (D2) where 100% of all missions were reported to be joint, compared to 22% in FY 2012/13. This is closely related to increased use of UN Delivering as One (DaO) approach using joint interventions. However, in terms of coordinated analytic work (D3), the UN's performance declined to 40% from 100% in the previous two fiscal years, although this may be due to over-reporting in the past.

In general the UN performed well in terms of channeling resources to the DoL agreed sectors of interventions with an aggregate result of 2 sectors for all reporting agencies (E1) and 98% of all financing being allocated to these (E5), although this varies by individual UN agency. This is correlated to the alignment of the UN support to EDPRS II through the UN Development Assistance Plan (UNDAP). Of the UN Agencies that reported for this DPAF, only UN Women and UNDP did not respect the DoL matrix.

FONDS DES NATIONS UNIES POUR LA POPULATION - FNUAP / UNFPA	
Sector	Disbursed (USD)
HEALTH	2,816,355
Total	2,816,355
Sector	1
DOL	2,816,355

International Fund for Agricultural Development - IFAD/FIDA	
	Disbursed (USD)
AGRICULTURE	6,915,360
Unallocated to sectors	7,093,498
Total	14,008,858
Sector	I
DOL	14,008,858

International Organization for Migration (IOM)	
	Disbursed (USD)
SOCIAL PROTECTION	70,000
Total	70,000
Sector	I
DOL	70,000

PROGRAMME DES NATIONS UNIES POUR LE DEVELOPPEMENT - PNUD	
	Disbursed (USD)
FINANCIAL SECTOR	468,643
JUSTICE, RECONCILIATION, AND LAW AND ORDER (JRLO)	716,832
GOVERNANCE AND DECENTRALISATION	1,606,869
ENVIRONMENT AND NATURAL RESOURCES	2,669,051
EDUCATION	196,880
Total	5,658,275
Sector	5
DOL	4,992,752
 : DoL Sectors  Sectors outside the DoL	

UNICEF	
	Disbursed (USD)
HEALTH	7,793,901
EDUCATION	3,146,956
SOCIAL PROTECTION	4,964,230
Total	15,905,087
Sector	3
DOL	15,905,087

UNITED NATIONS CAPITAL DEVELOPMENT FUND - UNCDF	
	Disbursed (USD)
FINANCIAL SECTOR	1,834,050

Total	1,834,050
Sector	I
DOL	1,834,050

World Food Programme	
	Disbursed (USD)
AGRICULTURE	274,482
Total	274,482
Sector	I
DOL	274,482

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - UNITED STATES

Final results from the 2011/2012 round of monitoring as of 08-Apr-15.

Summary: 5 out of a total of 12 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12 Actual	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)		3,502,114,000		5,803,914,598		17,213,690,184		11,511,474,844
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	100%	3%	85%	4%	85%	24%	85%	9%
	A2	% ODA for GoR sector delivered by GoR agencies	75%	0.2%	85%	0.0%	85%	0%	85%	18%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	59%	0%	50%	0%	50%	0%	59%	2%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	60%	0%	54%	0%	54%	0%	59%	18%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	70%	0%	67%	0%	67%	0%	67%	18%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	71%	0.2%	69%	0%	69%	0%	69%	18%
	B5	% of ODA disbursed that are recorded in the GoR systems			85%		85%		90%	2%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level			baseline	TBD	baseline	TBD		67%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes		Yes		Yes		Yes	No
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	83%	12%	98%	100%	98%	92%	98%	102%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period		To be assessed in DPAF FY2011-2012	0	0	0	0	0	0
	D2	% of total missions that are joint (PD indic 10a)	45%	100%	48%	100%	48%	100%	55%	100%
	D3	% of donor analytic work that is coordinated (PD indic 10b)	84%	38%	87%	N/A - No analytic work	87%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL	3	To be assessed in DPAF FY2011-2012	3	3	3	3	3	3
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors, GBS and SBS represents (Individual DP Level)		To be assessed in DPAF FY2011-2012	70%	94%	70%	92%	75%	100%
Key Results area G applies only to donors providing budget support to Rwanda:										
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	50%	N/A	50%	N/A	50%	N/A	50%	N/A
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	100%	N/A	100%	N/A	100%	N/A	100%	N/A
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	N/A	Yes	N/A	Yes	N/A	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	N/A	Yes	N/A	Yes	N/A	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and withing the GoR FY it was planned	n/a	To be assessed in DPAF FY2011-2012	100%		100%	N/A	N/A	N/A

KEY:

Target Met	Met?
Target Not Met	
Not applicable	

United States of America

The US disbursed USD 195,513,663 in Rwanda in the FY2013/2014. Of these, only 9% were put on budget (A1) or RWF 11,511,474,844 and only 2% were recorded in the GoR systems (B5).

The use of country systems indicators have seen some positive developments in FY2013/2014, however the overall performance falls short of meeting any of the targets. The three indicators that have seen raise from 0% in the past years to 18% in the fiscal year under review are: use of GoR auditing (B2), financial reporting (B3), and procurement systems (B4). The use of GoR budget execution procedures stands at 2%. The 2014 Progress Monitoring Report, UNDP/OECD makes the same conclusion with 0% use of the country's PFM and procurement systems in 2013 and 2010.

Table 13 - 2014 Progress Monitoring Report, OECD/UNDP

United States - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	111.7	0.0	0.0	0.0	0.0	0%	0%

Short-term predictability (C3) is relatively close to the target of 100% exceeding it by 2 percentage points. Regarding mid-term predictability, the requirements under indicator C2 have not been fulfilled, while for indicator C1, the 2014 Progress Monitoring Report assesses that 67% of the US' ODA is predictable for the period 2014-2016.

The US has reported 100% of joint missions in the course of FY2013/2014 and has not included any joint analytical works in its DAD report.

Performance against the DoL indicators continues to meet the requirement of 3 sectors (E1) and to exceed the target of allocating at least 75% of all ODA to the public sector to the 3 sectors (E5). The US has agreed the following sectors under the current DoL: education, health, private sector and youth. All of its ODA to the public sector is channeled to these sectors. The US funds target mostly HIV/AIDS support and are channeled through the Center for Disease Control (CDC). They are on budget under the Ministry of Health through a co-agreement arrangement.

United States of America			
Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
AGRICULTURE	39,324,164	AGRICULTURE	39,324,164
HEALTH	132,842,542	HEALTH	132,842,542
EDUCATION	23,346,957	EDUCATION	23,346,957
Total	195,513,663		195,513,663
DOL	195,513,663		
Sectors	3		

: DoL Sectors
 :Regional Projects
 : delegated operation
 Sectors outside the DoL

INDIVIDUAL DONOR PERFORMANCE ASSESSMENT FRAMEWORK - WORLD BANK

Final results from the 2011/2012 round of monitoring as of 08-Apr-15.

Summary: 10 out of a total of 18 targets established for this donor in 2013 (and for which data were available) where met.

Results Area	Indicator		FY 09/10	FY 10/11 Target	FY 10/11	FY 11/12 Target	FY 11/12	FY 12/13 Target	FY 12/13	FY 13/14 Target	FY 13/14 Actual
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RWF)	122,062,660,288		111,182,709,140		140,977,615,333		110,195,306,998		65,825,925,540
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	85%	100%	100%	85%	96%	85%	95%	85%	62%
	A2	% ODA for GoR sector delivered by GoR agencies		75%	98%	85%	100%	85%	99%	85%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	83%	59%	62%	50%	67%	50%	56%	59%	90%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	100%	60%	100%	54%	100%	54%	100%	59%	100%
	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	100%	70%	100%	67%	100%	67%	100%	67%	100%
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	88%	71%	72%	69%	86%	69%	85%	69%	69%
	B5	% of ODA disbursed that are recorded in the GoR systems				85%		85%		90%	95%
C. Facilitating longer-term planning and implementation through predictable development financing	C1	% of ODA covered by indicative forward spending plans provided at the country level				baseline	TBD	baseline	TBD		89%
	C2	Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year? (Y/N)	Yes	Yes		Yes		Yes		Yes	Yes
	C3	% ODA delivered in the year for which it was scheduled (PD indic 7)	92%	83%	85%	98%	78%	98%	89%	98%	112%
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches.	D1	Number of missions without GoR authorisation held during Silent Period			To be assessed in DPAF FY2011-2012	0	0	0	2	0	0
	D2	% of total missions that are joint (PD indic 10a)	14%	45%	31%	48%	33%	48%	31%	55%	36%
	D4	% of donor analytic work that is coordinated (PD indic 10b)	0%	84%	N/A - No analytic work	87%	N/A - No analytic work	87%	N/A - No analytic work	87%	Non analytic work Reported
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DoL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	5	3	5	3	5
	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	79%	70%	65%	75%	97%
Key Results area G applies only to donors providing budget support to Rwanda:											
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general and sector; to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G3	% of BS disbursed within the first quarter of the GoR fiscal year.	0%	50%	5%	50%	0%	50%	0%	50%	0%
	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.	83%	100%	60%	100%	100%	100%	0%	100%	0%
	G5	Donor adheres fully to common conditionality (SBS MoUs)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A
	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	No	N/A	N/A
	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned		n/a	To be assessed in DPAF FY2011-2012	100%	100%	100%		N/A	N/A

KEY:	Target Met	Met?
	Target Not Met	
	Not applicable	

The World Bank disbursed USD 157,668,487 to the public sector in Rwanda in FY2013/2014. Some 62% of these funds were recorded on the budget (A1) or RWF 65,825,925,540 and 89% were recorded in the GoR financial systems (B5).

The World Bank channels the entirety of its aid to the public sector through the GoR agencies (A2). Performance against the use of country systems indicators continues to surpass the targets. The use of national budget execution procedures (B1) has seen an increase at 90% compared to the previous fiscal years in which the average performance was 67%. The use of GoR auditing (B2) and financial reporting systems (B3) both stand at 100% and remain unchanged from the past years. The use of country procurement systems is 69% lower in comparison with past performance (average 82%). However this is due to correct reporting in FY2013/2014. The 2014 Progress Monitoring Report, OECD/UNDP assesses the average performance on both use of country PFM and procurement systems to be 85% in 2013 and 88% in 2010.

Table 14 - 2014 Progress Monitoring Report, OECD/UNDP

World Bank - Indicator 9b: Use of country PFM and procurement systems							
	Disbursements for government sector (QP2)	Public financial management			Procurement		
		Budget execution (QP5)	Financial reporting (QP6)	Auditing (QP7)	Proc. Systems (QP8)	2013	2010
	(USD m)	(USD m)	(USD m)	(USD m)	(USD m)	(%)	(for reference)
	a	b	c	d	e	avg(b,c,d,e) / a	
Rwanda	178.3	99.7	178.1	178.1	151.6	85%	88%

Short-term predictability (C3) is 112% mainly due to the reprogramming of GBS withheld in the FY 2012/13. Mid-term predictability continues to meet all of the requirements under indicators C1, C2 and G1 maintaining the trend from past years. The World Bank scores 100% on C1.

Concerning the frontloading budget support indicators, the Bank hasn't been able to disburse funds neither in the first nor second quarter of the GoR fiscal year (indicators G3 and G4 respectively). For disbursements in the first quarter of the year, the performance rate remains largely unchanged over the past fiscal years since the inception of the DPAF. With regard to frontloading in the second quarter of the year, the 0% rate of disbursement only occurred once before in FY2012/2013.

With regard to joint missions, the Bank has reported 36% joint missions falling short of the target of 55% and there are no records of any joint analytical works undertaken.

Under the current DoL, the World Bank operates in the following sectors: agriculture, energy, urban and rural settlements. In practice, it continues to disburse funds in 5 sectors (E1), however 97% of these are allocated to the 3 agreed sectors (E5) exceeding the target of 75%. World Bank gives Sector Budget Support in Social Protection. It also supports regional projects and exceptional expenditures which are excluded from the DoL scope (the sectors highlighted in yellow in the Table below).

Sector	ODA to GoR	Sector by DoL	ODA to agreed Sectors
FINANCIAL SECTOR	56,877		
JUSTICE, RECONCILIATION, AND LAW AND ORDER (JRLO)	2,111,958	JUSTICE, RECONCILIATION, AND LAW AND ORDER (JRLO)	2,111,958
GOVERNANCE AND DECENTRALISATION	739,983		
ENERGY	11,318,251	ENERGY	11,318,251
TRANSPORT	2,043,791	TRANSPORT	2,043,791
ICT	416,148	ICT	416,148
AGRICULTURE	10,048,923	AGRICULTURE	10,048,923
ENVIRONMENT AND NATURAL RESOURCES	145,548	ENVIRONMENT AND NATURAL RESOURCES	145,548

HEALTH	636,963	HEALTH	636,963
EDUCATION	4,563,191		
SOCIAL PROTECTION	70,829,850	SOCIAL PROTECTION	70,829,850
Regional Projects/ Basket Fund/Exceptional expenditures	54,757,003		54,757,003
Total	157,668,486		152,308,435
DOL	152,308,435		
Sectors	5		



Annex I – Revised DPAF agreed at the 56th meeting of the DPCC in September 2014

Results Area	Indicators	FY 09/10 Actual	FY10/11 Target	FY10/11 Actual	2011/2012 Target	FY11/12 Actual	2012/2013 Target	FY12/13 Actual	Proposed 2013/2014 Targets	Average performance	Comment
A. Financing national strategies in support of the MDGs and Vision 2020		Volume of ODA on-budget (RMWf)	364,378,069,542			350,446,379,924		437,145,259,312			
	A1	% ODA recorded in the national budget (PD indicator 3) (ratio inverted where % disb > % budgeted)	67%	100%	64%	85%	63%	85%	72%	85%	No change. It is also in line with target of 85% of Busian indicator 6.
	A2	% ODA for GoR sector delivered by GoR agencies		75%	65%	85%	73%	85%	77%	85%	No change.
	B1	% ODA disbursed using GoR budget execution procedures (PD indic 5a)	40%	59%	34%	50%	57%	50%	60%	59%	Raise to PD target of 59%
	B2	% ODA disbursed using GoR auditing procedures (PD indic 5a)	53%	60%	47%	54%	67%	54%	68%	59%	Raise to PD target of 59%
B. Use of national systems and institutions for strengthened ownership sustainability and reduced transaction costs	B3	% ODA disbursed using GoR financial reporting systems (PD indic 5a)	57%	70%	59%	67%	68%	67%	69%	67%	No change.
	B4	% ODA disbursed using GoR procurement systems (PD indic 5b)	63%	71%	62%	69%	70%	69%	70%	69%	No change.
	B5	% of ODA disbursed that are recorded in the GoR systems	n/a	n/a	n/a	85%	n/a	90%	n/a	90%	No change in target. This indicator has not been tracked to date. Will be tracked as of FY13/14 or latest FY14/15
	C1	% of ODA covered by indicative forward spending plans provided at the country level	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No target for FY13/14 by 2015. Plans cover 92% of estimated funding for 2016, 85% for 2017 and 79% for 2018	Follow Busian targets for indicator 5b) This indicator will be monitored through the global monitoring efforts. See results of Rwanda Global Monitoring Report for 2013.
	C2	Non-binding indication of future aid to cover at least 3 years ahead on a rolling basis and according to GoR fiscal year? (Y/N)	44%	100%	67%	100%	69%	100%	60%	100%	No change.
C. Facilitating long-term planning and implementation through predictable development financing	C3	% ODA delivered in the year for which it was scheduled (PD indic 7 and Busian indicator 5a)	73%	83%	63%	87%	100%	87%	87%	81%	Upgrade to Busian target: 90% of funding is disbursed as scheduled by 2015
	D1	Number of missions without GoR authorization held during Silent Period			To be assessed in DPAF FY2011-2012	0	1	0	2	0	No change.
	D2	% of total missions that are joint (PD indic 10a)	21%	45%	49%	48%	58%	48%	54%	48%	No change.
	D3	% of donor analytic work that is coordinated (PD indic 10b)	26%	84%	67%	87%	100%	87%	100%	87%	No change.
	E1	Average number of sectors of intervention per donor (Aggregate and individual DP level) as per the DOL.	NO DATA	3	To be assessed in DPAF FY2011-2012	3	3.4	3	3.5	3	No change.
D. Reduction of transaction costs and strengthening of partnerships through the adoption of harmonised approaches	E2	Total Funding per Sector (Sector and individual DP level)									Monitored through annual ODA report.
	E3	Average number of projects per sector (Sector and individual DP level)							2	2	Monitored through annual ODA report.
	E4	Average size of initiatives provided to the sector (Sector and individual DP level)							> \$ 1 mill	> \$ 1 mill	Monitored through annual ODA report.

	E5	Percentage of their total aid portfolio for the country that the funding to DoL 3 sectors' GBS* and SBS represents (Individual DP Level)			To be assessed in DPAF FY2011-2012	70%	70%	70%	70%	75%	75%	72%	Increase by 5% given the gradual move of all DPs to 3 sectors. Proposal to delete GBS from indicator and refer only to SBS and projects
	Key Results area G applies only to donors providing budget support to Rwanda:												
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs.	G1	Donors informing the Government of the anticipated volume of budget support, both general ¹ and sector, to be provided over the next 3-year MTEF period at least 6 months prior to the beginning of the fiscal year in question? (Y/N)	100%	100%	100%	29%	100%	100%	100%	100%	100%	82%	No change.
	G2	BS donors confirming to the Government within 6 weeks of the completion of the backward looking review the exact amount, including the amount granted under a variable tranche (if applicable) to be disbursed in the next fiscal year? (Y/N)	100%	100%	100%	86%	100%	100%	100%	100%	100%	96%	No change.
	G3	% of BS disbursed within the first quarter of the GoR fiscal year:		26%	50%	43%	50%	40%	50%	17%	50%	31%	No change.
KEY:	G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled.		86%	100%	91%	100%	92%	100%	66%	100%	84%	No change.
Target Met	G5	Donor adheres fully to common conditionality (CPAF and SBS MoUs)? (Y/N)		86%	100%	100%	100%	100%	100%	100%	100%	97%	Proposal to drop this indicator since there are no common BS frameworks any longer.
Target Not Met	G6	Donor adheres fully to partnership framework (BSHG MoU)? (Y/N)		100%	100%	100%	100%	100%	100%	29%	100%	82%	Proposal to drop this indicator as the BSHG MoU is not valid any longer.
Not applicable	G7	% of BS disbursed in or before the month it was scheduled and within the GoR FY it was planned			n/a	To be assessed in DPAF FY2011-2012		80%				n/a	Proposal to drop this indicator as it is better to track timely disbursements using indicator G3
	New indicators - Global Monitoring Framework of the Busan Partnership Agreement												
	F1	Development cooperation is focused on results that meet developing countries priorities (Busan indicator 1)								n/a	n/a	n/a	Methodology still under development by Global Partnership. Proposal to include it in the DPAF once the methodology is clear.
	F2	Mutual accountability among cooperation actors is strengthened through inclusive reviews (Global Monitoring indicator 7)				Yes				Yes	n/a	n/a	This indicator is monitored through the global monitoring report. See 2013 Monitoring Report for Rwanda.
	F3	Gender equality and women's empowerment (Global Monitoring indicator 8)								Yes	n/a	n/a	Monitored through the global monitoring report. See 2013 Monitoring Report for Rwanda.
	F4	Engagement and contribution of the private sector to development (Global Monitoring indicator 3)								n/a	n/a	n/a	Methodology still under development by Global Partnership. Proposal to include it in the DPAF once the methodology is clear.



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