

GOVERNMENT OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING

# EXTERNAL DEVELOPMENT FINANCE REPORT

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**Fiscal Year 2018/2019**

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**May 2020**

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# FOREWORD

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For several years now, the Rwanda External Development Finance Report (EDFR) has functioned as a key report on trends in external development finance flows to Rwanda that informs dialogue between Government and development partners on the magnitude, scope and direction of various resource flows, and ways to enhance development cooperation effectiveness. We are pleased to present the latest iteration of this report for Fiscal Year 2018/19. For the second time now, an assessment of the performance of Rwanda’s bilateral and multilateral development partners (DP) in delivering Official Development Assistance (ODA) and the Donor Performance Assessment Framework (DPAF) indicators is fully integrated into the report.

This year’s report reveals continued improvement in the coverage of various sources of development finance, including those to the public sector, the private sector, and through civil society organizations, as well as international climate finance. The report also is improved by situating the figures within the larger context of all total development finance flows, including domestic resources. In addition to ODA, analysis and data is provided on development support through civil society and international non-governmental organizations (INGO) as well as through public private partnerships and development finance institutions. The report makes clear that the external development finance landscape is changing in Rwanda, yet overall resource mobilization remains healthy and on the right track. The Government of Rwanda (GoR) remains committed to diversifying its sources of external development finance, and in boosting the share of external funding coming from private investment and philanthropies to complement the domestic revenue mobilization efforts. The recommendations provide a clear way forward on how to improve implementation and potential revision to the DPAF M&E indicators to align to the principles and aims of Rwanda’s development effectiveness policy goals as we drive towards the longer-term objective of Rwanda’s self-reliance.

Approved by



Richard TUSABE

Minister of State in Charge of National Treasury



# INTRODUCTION

## The objectives of the annual External Development Finance (EDF) Report are to:

- A. Provide an overview of the external development finance landscape in Rwanda – analysing key characteristics of, and trends in external development finance flows
- B. Assess Development Partner (DP) performance in delivering support to the public sector according to the Donor Performance Assessment Framework (DPAF).

This analysis is intended to inform ongoing dialogue within the Government of Rwanda (GoR) and between GoR and Development Partners (DPs) on how finance can be most effectively allocated and delivered to contribute to the achievement of national development objectives.

Resource flows to Rwanda can be categorised by both their source (domestic/external) and the managing actor (Private, Development Partner, GoR).

In Table 1 below, this schema is used to categorise the different flows. External Development Finance refers to external flows with substantial GoR ownership i.e. those where allocation and implementation are controlled by either the GoR or one of the GoR's Development Partners, with the clear objective of supporting the achievement of Rwanda's development objectives.

Table 1 also provides a context for EDF flows in the wider Rwandan landscape for comparison, including external flows such as Remittances and Foreign Private Capital alongside the other main domestic flows.

**Table 1: Types of flows by source and managing actor**

	PRIVATE	DEVELOPMENT PARTNER	GoR
Domestic	<ul style="list-style-type: none"> <li>Domestic Investment</li> </ul>	<ul style="list-style-type: none"> <li>Domestic Philanthropy</li> </ul>	<ul style="list-style-type: none"> <li>GoR spending from               <ul style="list-style-type: none"> <li>- Tax/non-tax revenue</li> <li>- Borrowing (e.g. Bonds)</li> <li>- Domestic PPPs</li> </ul> </li> </ul>
External	<ul style="list-style-type: none"> <li>Foreign Private Capital</li> <li>Remittances</li> </ul>	External Development Finance	
		<ul style="list-style-type: none"> <li>Development Cooperation via Civil Society</li> <li>Development Cooperation via the Private Sector</li> </ul>	<ul style="list-style-type: none"> <li>Development Cooperation with the Public Sector</li> <li>GoR international market borrowing</li> <li>PPPs with foreign investors</li> </ul>

The analysis in this report is organised by the different EDF flows, i.e. Development Cooperation with the Public Sector, via Civil Society, and via the Private Sector.

Flows via Civil Society and the Private Sector represent support given directly to those actors based on their self-directed role in Rwandan development, DP's own projects for which those actors are the implementers, and for CSOs, the use of their own funds. For the two remaining EDF categories, there was no recorded GoR international market borrowing in 18/19, and it was not possible to capture data on flows from foreign investors to PPPs involving GoR/DPs, so these flows are captured under Foreign Private Capital.

**Donor Performance Assessment Framework** - The DPAF is an annual GoR-led exercise to assess DP performance in financing national strategies, using national systems and institutions, facilitating longer term planning and implementation through predictable development financing, streamlining delivery at the sector level through effective use of comparative advantage, and providing budget support in a manner that enhances ownership, predictability and reduces transaction costs.

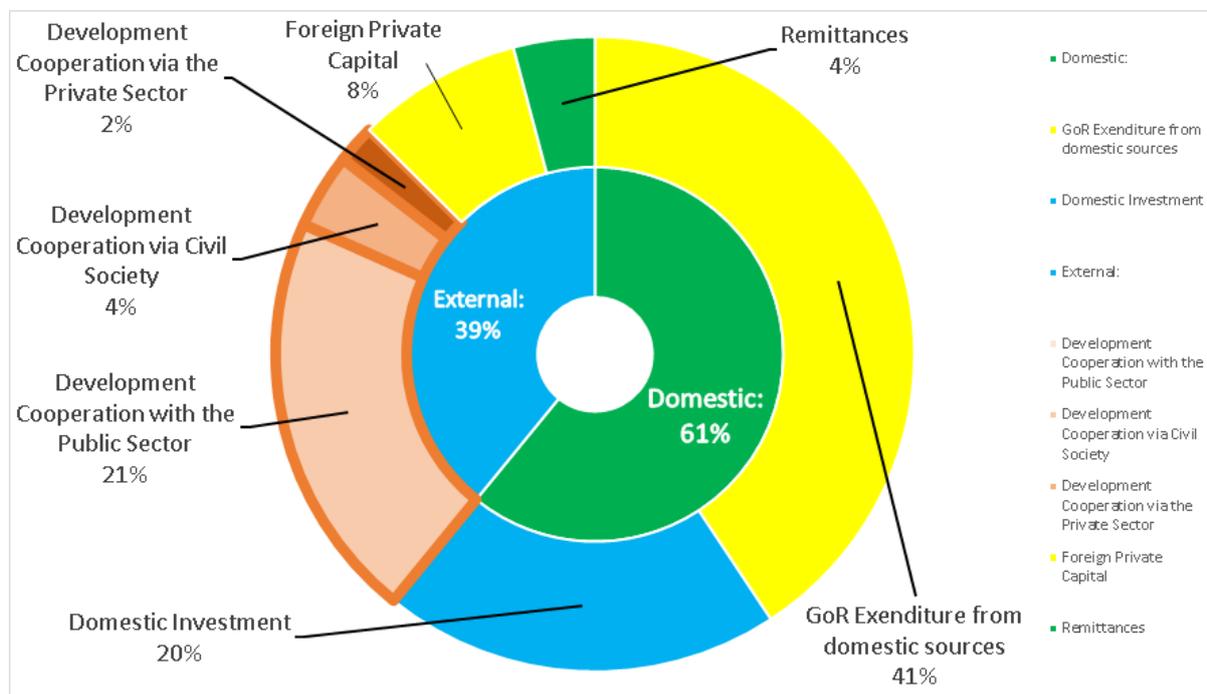
The DPAF scores are calculated at donor level and then aggregated. Individual DP performance tables are available in Annex II.

## EXTERNAL DEVELOPMENT FINANCE FLOWS IN CONTEXT

Rwanda's development is financed by many different flows. Total recorded financial flows (both domestic and external) in 18/19 were USD 5,126 million<sup>1</sup>. The figures on the outer ring of Charts 1 and 2, show the share of each of the different components.

The percentages on the pie chart are the share for that category, of the total financial flows to Rwanda in 18/19. Chart 1 groups them by External (39%) and Domestic (61%), whereas Chart 2 groups them by the controlling actor type, with GoR allocating 61%, DPs managing 6% and the Private Sector managing 33%. In both cases, EDF flows (27% of total resources) are outlined in orange to show them in the wider context of Rwanda's development resources.

**Chart 1: Total Resources: Domestic and External financing**



Several key aspects emerge from the data. Chart 1 shows that the source of most financing for Rwanda's development is domestic (61%), made up of Domestic Private Investment, and GoR (Budget) expenditure from domestic resources<sup>2</sup>.

Chart 1 also shows that External flows are 39% of total flows. Of those external flows, Development Cooperation (27% of total resources) makes up the majority. Development Cooperation (with Public Sector, Civil Society and Private Sector) is bigger than Foreign Private Capital and Remittances put together.

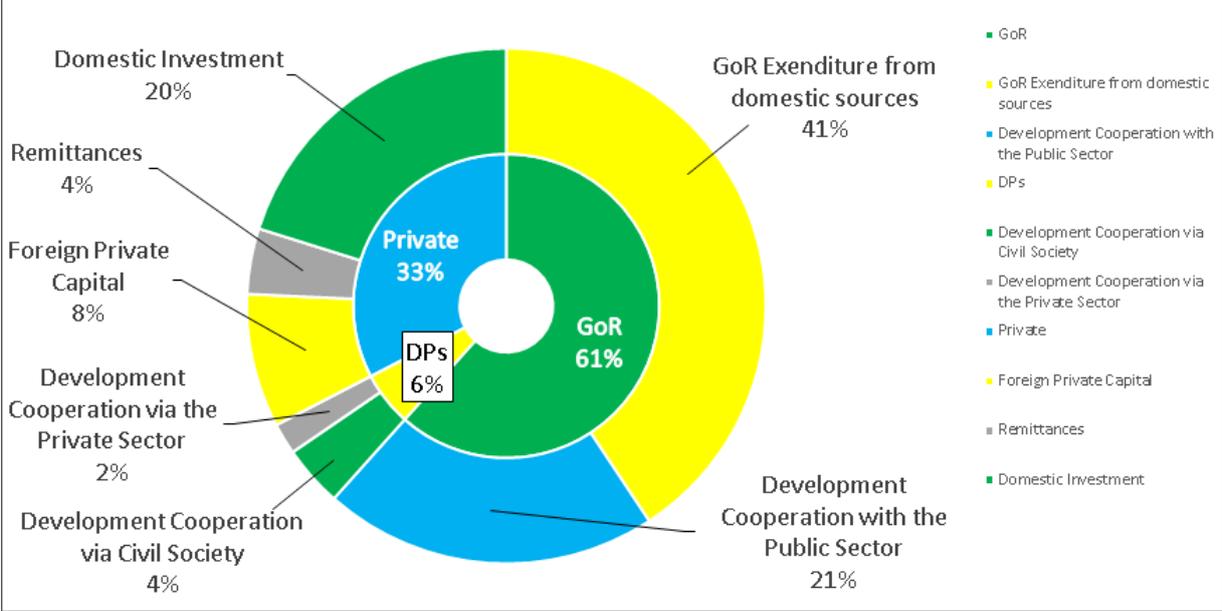
The GoR Budget (68% of total flows) is a combination of both funds from domestic sources and support from DPs which is managed in cooperation with the GoR. On-budget DP support is 21% of Total Flows, and 32% of the budget (16% Grants and 16% Loans).

Chart 2 shows that 29% of DP flows are not managed by the GoR. The DP support falling outside of the GoR Budget is delivered via Civil Society and via the Private Sector (6% of total flows, 29% of total Development Cooperation).

<sup>1</sup> See Annex 2 for further details, including data sources used.

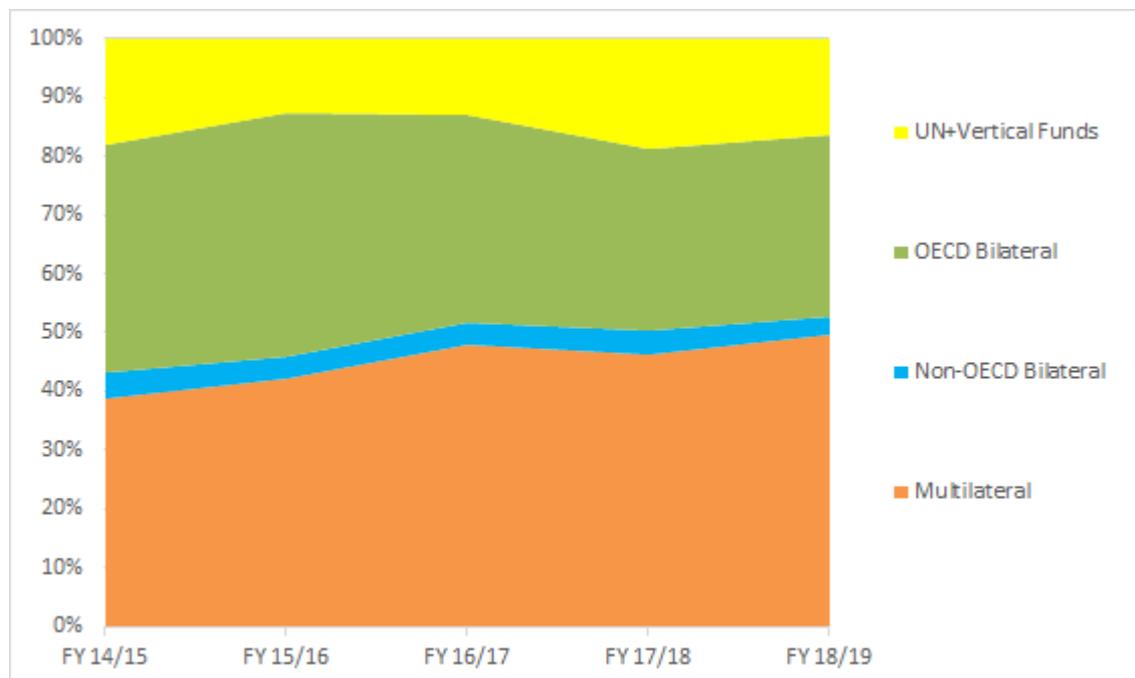
<sup>2</sup> The total of Tax revenue, Non-tax revenue, domestic borrowing, and any increases in arrears.

**Chart 2: Total Resources: GoR, DP and Private management**



## DEVELOPMENT COOPERATION WITH THE PUBLIC SECTOR

The dominant form of Development Partner support in Rwanda is Development Cooperation with the Public Sector<sup>3</sup>, either in the form of projects, or Flexible Funding from DPs, managed by the GoR. This was USD 1.069 Billion in 18/19 representing an increase of 5% over 17/18. Since 14/15 the average increase has been 2% a year<sup>4</sup>.



**CHART 3: Development Cooperation with the Public Sector by DP Type<sup>5</sup>**

Over the past 5 years, the share of support provided by Multilateral DPs to the Public Sector has steadily increased, matched by a decrease in the share of support from OECD Bilateral DPs.

Drivers for the shift may include the increasing trend for loans or On-Treasury support, both of which are more typically provided by Multilateral DPs. As Rwanda moves towards middle income status, it may be a focus country for less OECD Bilateral DPs who may be choosing to work through Multilateral DPs instead. The share of support from Non-OECD Bilaterals to the Public Sector remains low.

**Table 2: Development Cooperation with the Public Sector by DP Type**

	14/15	15/16	16/17	17/18	18/19
Multilateral	39%	42%	48%	46%	50%
Non-OECD Bilateral	5%	4%	4%	4%	3%
OECD Bilateral	39%	42%	35%	31%	31%
UN + Vertical Funds	18%	13%	13%	19%	16%
<b>Total (USD millions)</b>	<b>1,038</b>	<b>1,035</b>	<b>1,055</b>	<b>970</b>	<b>1,056</b>

<sup>3</sup> Data is drawn from the MINECOFIN DAD database, supplemented by the MINECOFIN DMFAS debt database to add information on flows from several loan-providing DPs who do not report in the DAD.

<sup>4</sup> This is in USD; in RWF terms it is often substantially higher due to devaluation of the RWF over time.

<sup>5</sup> UN+Vertical funds = UN Agencies, and the Global Fund; Non-OECD Bilateral = India, China, Kuwait, Saudi Arabia; OECD Bilateral = Germany, Japan, Netherlands, Rep. of Korea, Sweden, Switzerland, UK, USA; Multilateral = AfDB, World Bank, OPEC Fund, Arab Fund (BADEA), EU.

**Table 3: Development Cooperation with the Public Sector by DP**

	14/15	15/16	16/17	17/18	18/19
AfDB	13%	10%	13%	5%	11%
BADEA	1%	1%	0%	1%	1%
Belgium	3%	3%	3%	3%	2%
European Union	5%	9%	9%	9%	8%
Exim China	4%	3%	2%	2%	1%
Exim India	1%	0%	0%	1%	0%
Germany	3%	4%	3%	2%	3%
Global Fund	11%	7%	7%	10%	9%
Japan	1%	3%	2%	3%	4%
KFAED	0%	0%	0%	0%	1%
Netherlands	4%	4%	2%	2%	2%
OFID	1%	1%	1%	0%	1%
Saudi Fund	0%	1%	1%	1%	1%
Rep. of Korea	2%	2%	2%	2%	2%
Sweden	1%	1%	1%	1%	1%
Switzerland	1%	1%	1%	0%	0%
United Nations	6%	5%	6%	9%	7%
United Kingdom	7%	7%	6%	4%	3%
USA	16%	16%	16%	14%	14%
World Bank	19%	22%	25%	31%	29%
<b>Total (USD millions)</b>	<b>1,038</b>	<b>1,035</b>	<b>1,055</b>	<b>970</b>	<b>1,056</b>

Six DPs (under a third) provided the majority (78%) of all the support managed by the GoR in 18/19. Over half of DPs provide under 2% each of the total support to the Public Sector. This structure implies that just a few of the DPs drive most of the development cooperation with the Public Sector<sup>6</sup>.

**Table 4: Sector**

	14/15	15/16	16/17	17/18	18/19
Agriculture	14%	17%	19%	19%	11%
All Sectors <sup>7</sup>	0%	0%	0%	0%	0%
Education	7%	7%	9%	12%	9%
Energy	6%	10%	12%	23%	26%
Environment & Natural Resources	2%	3%	2%	2%	1%
Financial Sector	1%	1%	0%	0%	0%
Governance & Decentralisation	4%	4%	4%	3%	3%
Health	27%	23%	21%	21%	22%
ICT	0%	0%	0%	0%	1%
Justice, Reconciliation, Law & Order	1%	1%	1%	1%	1%
Private Sector Development & Youth Emp.	4%	4%	6%	1%	4%
Public Finance Management	3%	4%	4%	1%	1%
Social Protection	13%	13%	12%	6%	6%
Transport	8%	9%	9%	9%	10%
Urbanisation & Rural Settlements	1%	1%	1%	2%	2%
Water & Sanitation	10%	3%	1%	1%	4%
<b>Total (USD millions)</b>	<b>1,038</b>	<b>1,035</b>	<b>1,055</b>	<b>970</b>	<b>1,056</b>

<sup>6</sup> USG support to Rwanda is captured as Development Cooperation to the Public Sector in the DAD based on a single Congress-approved budget envelope supported by an MoU between USD and GoR. This is different from other DPs who are required to sign financing agreements for each development project/programme.

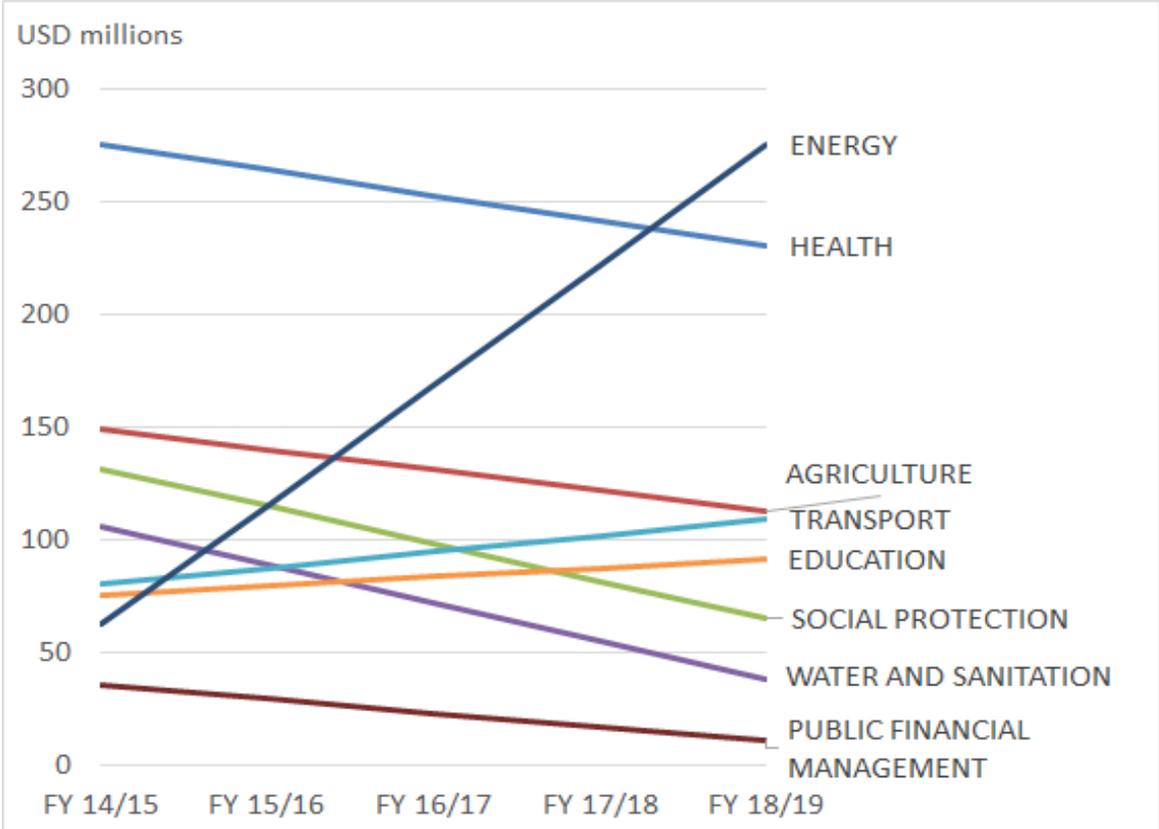
<sup>7</sup> For example, MINECOFIN report that the increase of funds to the energy sector is driven by the development of a sector budget support programme, and the reduction in Health financing is due to the phase-out of a single Global Funds grant.

The breakdown of support by sector reveals that in the last 5 years there have been substantial changes in the sectors supported by DPs. However, the sector mix, the grant/loan mix, and the share of development cooperation that is 'On-Treasury' are all evolving rapidly

Chart 4 shows that compared to the amount of support in 14/15, by 18/19, support to Energy had quadrupled, support to Water/Sanitation, Social Protection and PFM have more than halved, whereas flows to Health and Agriculture have declined.

Education and Transport were the two other sectors that increased. Table 4 shows that there are often key years where large changes take place. This suggests that it is often the start of (or ending of) a single large-scale project or sector-wide approach<sup>8</sup>, or that changes in specific GoR policy may be driving the big shifts, while the more gradual changes might be driven by the changing structure of Rwanda's economy and social needs.

**Chart 4: Development Cooperation with Public Sector by Key Sector**



<sup>8</sup> For example, MINECOFIN report that the increase of funds to the energy sector is driven by the development of a sector budget support programme, and the reduction in Health financing is due to the phase-out of a single Global Funds grant.

**Table 5: Development Cooperation with the Public Sector by Modality**

Financial Year:	14/15	15/16	16/17	17/18	18/19
Project	70%	80%	71%	58%	63%
Sector Budget Support + Flexible Funding	30%	20%	29%	42%	37%
Total (USD millions)	1,038	1,035	1,055	970	1,056

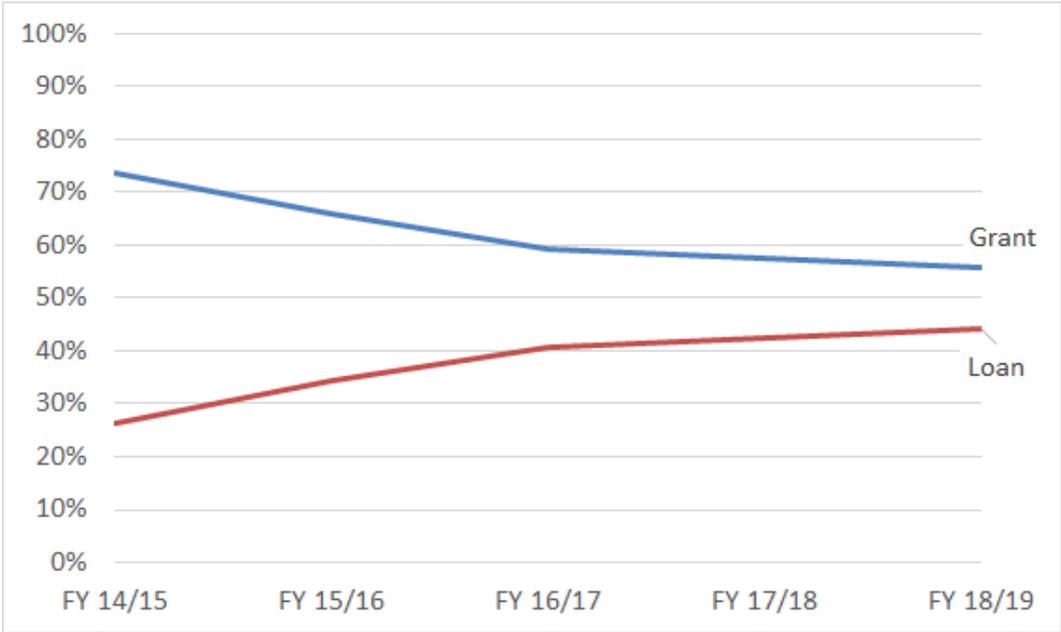
Between 14/15 and 18/19 there has been a 7% increase in On-Treasury Delivery Mechanisms, and a corresponding reduction in Project support (as a share of the total).

**Table 6: Development Cooperation with the Public Sector by Loan/Grant**

	14/15	15/16	16/17	17/18	18/19
Grant	74%	66%	59%	58%	56%
Loan	26%	34%	41%	42%	44%
Total (USD millions)	1,038	1,035	1,055	970	1,056

Between 14/15 and 18/19 loans have increased as share of support with the public sector. Chart 5 shows that the Grant/Loan ratio has reduced from 74% and 26%, to 56% and 44%, the most equal to date. This is could be being driven by a shift towards multilateral partners, and the energy and transport sectors, all of which traditionally have higher shares of loan support.

**Chart 5: Development Cooperation with Public Sector by Loan and Grant share**

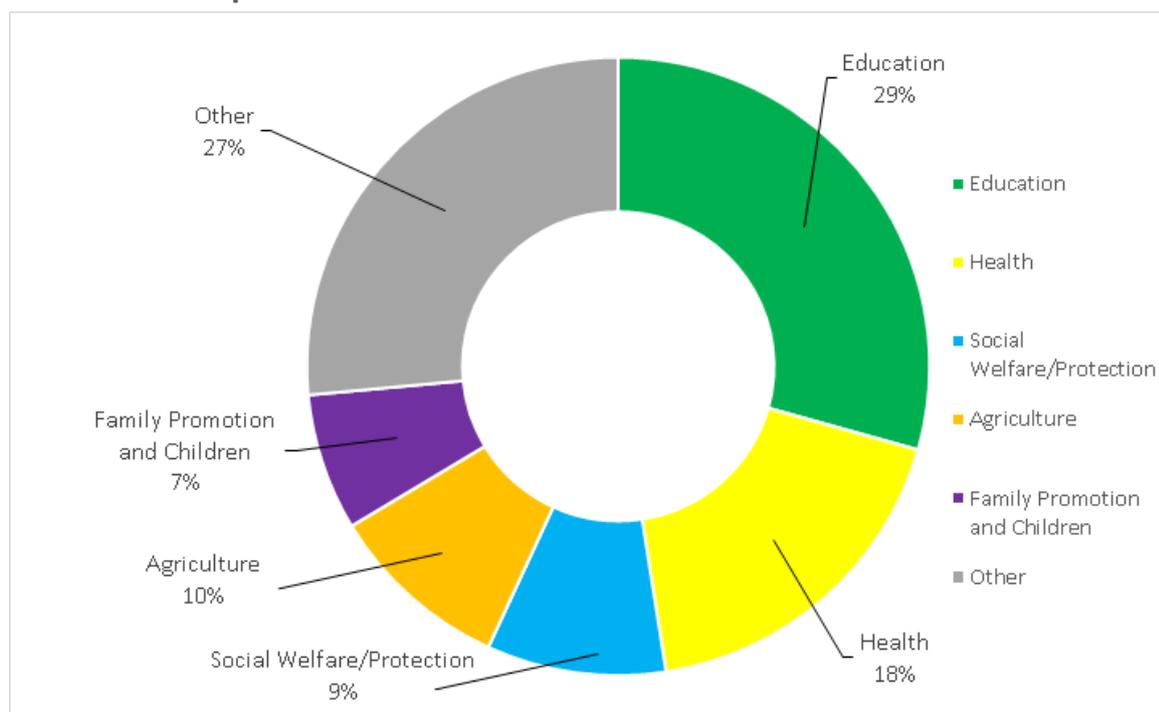


## DEVELOPMENT COOPERATION VIA CIVIL SOCIETY

A significant portion of External Development Finance is delivered to and/or implemented by International and National NGOs. In addition, a growing amount of financing is coming from International Foundations.

Rwanda Governance Board (RGB) collects data from International NGOs (INGOs), who reported actual expenditure in 18/19 of USD 199 Million, up from USD 170 Million in 17/18. The vast majority (82%) of expenditure came from INGOs originating in the USA and UK. Three quarters of expenditure is directed to five sectors, with the majority allocated to the Social Pillar of the NST.

**Chart 5: INGO Expenditure from RGB**



**Table 7: INGO Expenditure by Sector**

	18/19 Used Budget (USD)
Education	57,411,721
Health	37,061,435
Agriculture	18,496,402
Social Welfare/Protection	18,454,792
Family Promotion and Children	13,888,541
Other	54,362,598
<b>Total</b>	<b>199,675,489</b>

**Table 8: INGO Expenditure by Country of Origin**

	18/19 Used Budget (USD)
USA	100,638,093
United Kingdom	64,040,580
Other (27 countries)	34,996,816
<b>Total</b>	<b>199,675,489</b>

**Table 9: INGO Expenditure by Source of Funding**

	18/19 Used Budget (USD)
INGO HQ	96,594,873
Mixed	49,952,511
DFID	14,095,000
Howard G. Buffet Foundation	13,064,622
KOICA	7,843,008
USAID	6,815,048
Other	11,310,427
<b>Total</b>	<b>199,675,489</b>

To supplement the RGB data, several other sources of data on flows from and to Civil Society in Rwanda were analysed. The OECD Development Assistance Committee Creditor Reporting System (OECD DAC CRS) data in Table 10 indicates that in 2018, at least<sup>9</sup> USD 145 million of support to Rwanda was implemented through NGOs, with USD 56 million coming from the USA, and USD 29 million coming from the UK.

This is significantly more than the amounts of USD 14 and USD 7 million recorded for those two DPs in the RGB data. This also applies to other DPs and suggests that most of the support recorded in the RGB database as coming from INGO Headquarters, may be DP funds routed via the INGO Headquarters, before being reported to RGB by the INGO Rwanda Office.

**Table 10: OECD DAC CRS - DP use of CSO Channel (2018)**

	Disbursements (USD millions)
United States	56
United Kingdom	29
Sweden	15
Belgium	9
Netherlands	8
Other	29
<b>Total</b>	<b>145</b>

While some large international foundations report to the OECD DAC, most of the self-funding INGOs do not, nor do several of Rwanda's donors. This suggests that both the RGB data, and the OECD DAC CRS data include support from, to, or via CSOs that the other does not. Additionally, no official data on the expenditure of Rwanda-based foundations or local NGOs is recorded by RGB, although ad hoc surveys of local NGO expenditures have been undertaken in the past.

Based on this, the total amount of finance being delivered by or spent on CSOs is quite likely substantially larger than the conservative figure of USD 199 million used in this report—perhaps by an estimated 50%. Improved methodologies, processes, and tracking systems could be developed to better capture these flows. MINECOFIN can consider requesting DPs to report on the amount of funding they channel via CSOs in order to have a top down comparison for the RGB data, ideally with details of the CSOs receiving the funds and timing of these

<sup>8</sup> Before re-allocating the support coded to 'multilaterals', and 'not reported' as done in Annex 2: Table 16.

## DEVELOPMENT COOPERATION AND THE PRIVATE SECTOR

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Development Partners use the private sector for project implementation as well as providing direct and indirect support to private sector organisations in Rwanda whose business objectives they wish to progress. For some DPs such as Hungary, Luxembourg and Turkey, this is their primary method of cooperation.

Support to Rwandan businesses often takes place via Development Finance Institutions (DFIs), which are specialist finance-focussed agencies of a bilateral or multilateral donor. Over 20 Bilateral and Multilateral DFIs are currently active in Rwanda. Their financing is either supplied to Commercial Banks and Credit Institutions operating in Rwanda where it can either be on-lent to the Rwandan private sector in support of a particular objective, or might take the form of a guarantee, trade finance, or an equity investment directly to a firm doing a type of business that the DP would like to support.

The first survey or tracking of DFI support was undertaken as part of the 17/18 EDF Report. It revealed that 16 DFIs had 80 active investments in 8 banks and 30 non-banks in Rwanda as of the end of 2018, with commitments totalling USD 645 million. Only 6 out of these 16 institutions provided data on actual investment transactions made in 17/18, reporting USD 39 million invested. Most were in the form of debt and lines of credit, with more than half of actual investments made to banks. In addition, bilateral DPs provided at least USD 9 million in support directly to the private sector.

The 18/19 EDF report conservatively estimates a total of USD 100 million of financial flows toward the private sector, representing a significant increase on the amount reported in 17/18. This was established through a similar survey as for last year, to which five DFIs responded positively<sup>10</sup>, with four providing data for 18/19 disbursements, totalling USD 80 million, plus UK Department for International Development (DFID) reporting disbursements of USD 20 million for Private Sector directed projects.

Almost all the DFI support comprised Lines of Credit (market rate loans) to Rwandan banks for on-lending under the sector “Private Sector Development and Youth Employment”. There was also support for the Energy, Environment and Natural Resources, and Agriculture sectors through a mix of direct loans, credit for on-lending, and Grants from DFID. However, this is likely to be below the true amount, with the following caveats and observations to be noted:

- As with the 17/18 EDF Report, only around a third of actors contacted voluntarily provided data to MINECOFIN. Although a significant increase in disbursements was recorded, several DFIs whose disbursement data for 18/19 was not captured also have substantial portfolios (e.g., FMO reported investing over USD 50 million in Rwanda since 2011). This suggests that the USD 100 million may likely be substantially larger.
- There is no clear methodology (either in Rwanda or internationally) for defining how different types of financial transactions directed toward the private sector should be counted. While guarantees are included in some DFI reports of the total value of financing for an activity, unless they are required to pay out (which is rare) they do not actually result in a financial flow. Loans and equity investments can also result in ‘Reflows’ whereby funds are returned to the finance provider, yet these are generally unaccounted.<sup>11</sup>

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<sup>10</sup> The European Investment Bank (EIB), The OPEC Fund for International Development (OFID), The Arab Bank for Economic Development in Africa (BADEA), and African Export–Import Bank (AFRIEXIM) responded with 18/19 disbursement data. The Netherlands Entrepreneurial Investment Bank (FMO) provided the total invested over multiple years. DEG rejected the request to supply disbursement information to MINECOFIN.

<sup>11</sup> The OECD DAC now calculate ODA based on the ‘Grant Equivalent’ negating the need to include ‘reflows’ but this has not been agreed for financing of the private sector in recipient countries. (<https://www.oecd.org/dac/stats/What-is-ODA.pdf>) and so ‘reflows’ must be included. In this report, the gross value of disbursements is used for reporting, with reflows not accounted for.

- There is significant potential for double counting of DFI flows to the private sector, between the 'Development Finance' data collected here and FPC data collected by the Bank of Rwanda. Accounting for an identifying the original source of funds is especially complicated for equity investments whereby a local subsidiary is established to receive funds, or where development partners have channelled their support through a third-party private investment fund/manager.
- A significant share of projects identified in this EDF report as 'Development Cooperation with the Public Sector' are either implemented by private sector organisations<sup>12</sup> or directly/indirectly support private sector organisations. However, if the funding DP has signed an MoU with the relevant GoR ministry and entered the project into the DAD database, this support is categorised as Aid to the Public Sector. As a result, some support to the Private Sector may be being categorised as Aid to the Public Sector.

The EFD data can be compared with OECD DAC data from Table 16 in Annex 2, which suggests that around 8% (USD 92 million) of external development cooperation was delivered via the Private Sector in 2018. However this is likely to be a significant underestimate as it does not include many of the DFIs present in Rwanda<sup>13</sup>, either because they are not from OECD countries, or because their funding is categorized as 'Other Official Finance' (OOF) — a type of flow that does not meet the OECD DAC definition of Official Development Assistance.

For example, the African Development Bank delivered USD 25 million of OOF in 2018, and most of the DFI support captured by the 18/19 EDF survey of DFIs was reported as Non-ODA (market-based) loans.

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<sup>12</sup> The scale of Development Partner support implemented through private sector organizations is significant, and these organizations may be more flexible in providing financial support to private actors. For example, in 2019, one single private company (Chemonics International) was the primary implementer for over a third of the USA's support to Rwanda (USD 50 million).

<sup>13</sup> OECD DAC data also records several million of support to the Private Sector from Foundations in the last full reporting year (2017)

## INCREASING COMPLEXITY OF EXTERNAL FLOWS

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The external development finance landscape has been increasing in complexity for at least a decade. In response, the EDF report has been expanding the range of sources that it tracks. However, there are several areas highlighting the scale of the challenge to fully capture the flows.

- There has been an increase in support from Foundations and INGOs using their own funds. For example, the Howard G. Buffett Foundation provided more than USD 13 million in 18/19, more than many established Development Partners. Some Foundations report voluntarily to the DAD whereas some do not. The current policy and legal framework is ambiguous as to which GoR actor is formally responsible for collecting financial data on these actors' expenditures; although work is underway to revise these. In addition, current tools and systems require upgrading to better capture these flows more consistently.
- A significant share of DP support implemented by Rwandan CSOs appears partially but not fully captured in the RGB database, especially if it does not first go through an INGO.
- DP support through international and local private sector implementers categorised as Aid to the Public Sector may in some cases have funding ultimately intended for private sector beneficiaries or channelled to private companies.
- The volume of finance that can be categorized as 'Climate Finance' is growing (See Box 1). It includes common forms of support such as bilateral and multilateral projects, including support for GoR managed activities, many of which are already captured under existing data collection mechanisms. However, Climate Finance also extends to flows that are additional to traditional ODA and harder to capture, such as purchases of Carbon Credits<sup>14</sup>, and quasi-market-based support for private sector mitigation and adaptation focused activities (e.g. through World Bank managed carbon funds<sup>15</sup> procuring credits from private actors)<sup>16</sup>.  
Data on the number of Carbon Credits is partially available (although what time-period to use is hard to establish) but identifying the price paid for Carbon Credits purchased from Rwanda is particularly difficult. However, where the Credits were purchased by, or via a DP (and potentially reported internationally as aid to Rwanda), these figures should be available from the project budget. A further difficulty is that many of these international funds do not have offices in Rwanda and are not integrated into the Rwandan development coordination architecture and therefore not well integrated into the various forms of data collection.  
Finally, private purchases of private carbon credits do not qualify as External Development Finance as no public actor (either the GoR or a DP) is able to influence the resulting allocation of resources. Current tools and systems require upgrading to better capture climate finance and to incorporate new DPs such as Green Climate Fund and DFIs benefiting from vertical climate funds, and this should extend to coding these flows within existing sector breakdowns.
- 'Innovative' & Blended Financing Mechanisms are increasingly being set up and utilized by DPs to channel their support to Rwanda. They typically use DPs funds to improve the viability/profitability of (and therefore can influence the direction of) private investments.<sup>17</sup> In Rwanda, these include the Renewable Energy Fund, Rwanda Innovation Fund, and the Affordable Housing Financing Scheme. A report for MINECOFIN on blended finance undertaken in 2019 identified that at least six projects in Rwanda which reached financial closure in 2018 used blended finance, and that over thirty projects were under development.

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14 The UNFCCC CDM Registry lists several active activities in Rwanda as well as one project that completed i.e. made a sale which resulted in the cancellation of Carbon Credits in Financial Year 18/19: [https://cdm.unfccc.int/Registry/vc\\_attest/index.html](https://cdm.unfccc.int/Registry/vc_attest/index.html)

15 For example: <https://www.climateinvestmentfunds.org/country/rwanda>

16 For example: <https://www.ci-dev.org/DelAgua> and for more detail: <https://www.ci-dev.org/sites/cidev/files/documents/SCF%20Rwanda%20lessons%20learned%20final.pdf>

17 According to MINECOFIN, to reach the targets in the National Strategy for Transformation (NST1), the share of private investment needs to grow from 14.4% of the share of total financing to 21.2% by 2024 and this may rely heavily on blended finance emerging as an approach to leverage scarce domestic and international public development resources.

- Public Private Partnerships (PPPs) are deals struck between GoR and a private sector actor, where by GoR provides support that can be financial, in-kind, a guarantee, a purchase-agreement, or the right to charge a fee or royalty, in exchange for the private sector financing the construction or development of a project the GoR wishes to progress. PPP deals worth USD 840 million were signed by GoR in 18/19. Many of these involved external private finance flows, of which several involved DFIs, that would be counted as EDF. However, in 2018, OECD DAC donors reported contributing just USD 2 million of ODA to PPPs in Rwanda. Whilst this excludes significant market-price flows<sup>18</sup> from DFIs, given that GoR has been signing substantial volumes of PPPs since 2014/15, this suggests a substantial lag in terms of actual investment flows. This may be supported by the static (or even decreasing) trend in the FPC flows reported by the BNR for the last 3 years. Alternatively, this small volume could be caused by the extreme difficulties in identifying DP contributions to PPPs as many of the DFIs involved do not have a Rwanda office, and funding is often routed through multiple regional investment funds, with private fund managers and local subsidiary companies. Where DP support is through provision of a guarantee, valuing the flow is also more difficult. Future years can be expected to show a larger increase in foreign private capital investment flows, and the EDF report will need to identify a method to track DP contributions to PPPs separately from the FPC flows. In addition, case studies of specific PPPs using blended finance could benchmark the values of the different flows.
- In 18/19 GoR did not report any borrowing from international money markets. However, a small amount is projected for 19/20. GoR previously raised funds on international debt markets (the Eurobond) which will also come up for repayment soon, and if rolled over should be included as a form of EDF.

### Box 1: Climate Finance estimates

Data on Climate Finance flows in Rwanda is difficult to obtain as none of the existing data sources used for the EDF report include a specific categorisation for Climate Finance<sup>19</sup>. Fully capturing all climate finance flows including from domestic resources is beyond the scope of this report.

Several DPs including vertical funds that specialise in Climate Finance have activities with the GoR. For example, although the Green Climate Fund<sup>20</sup> made no disbursements in 18/19, it has two active projects in Rwanda that expect to disburse over USD 10 million in 19/20, with three projects due to become effective in 19/20 and more in the pipeline.

Using OECD DAC data, around USD 8 million in disbursements from climate vertical funds<sup>21</sup> and other specialized organizations active in climate finance were recorded for calendar year 2018. In comparison, commitments from OECD member countries including support delivered via multilateral agencies with mitigation or adaptation identified as the principal objective fell between USD 36 and USD 39 million, with a further USD 42 to USD 80 million having climate as a significant component of their activities<sup>22</sup>. A second OECD DAC source which undertakes a more detailed investigation of specific projects and includes the full range of reporters, as well as capturing non-ODA flows, reports commitments in 2018 of USD 25 million for projects where either adaptation or mitigation is the principal objective<sup>23</sup>.

The above OECD figures likely include a World Bank project which purchases up to a million carbon credits (each representing a one tonne reduction in the production of carbon) from two Rwanda-based private companies (Inyenyeri and DelAgua)<sup>24</sup>. Rwanda also hosts other private sector projects which generate carbon credits for sale either via the Gold Standard scheme, or the UNFCCC. The UNFCCC records four projects active in Rwanda<sup>25</sup>, with an estimated annual generation of 78,317 credits, but the registry of certified reductions<sup>26</sup> during 18/19 are for lower values. The total is difficult to calculate as the certified reductions from several projects active in Rwanda cover credits produced in multiple countries. The Gold Standard registry<sup>27</sup> records additional 204,095 reductions in 18/19.

From the range of figures above, an estimate of USD 30 million of climate finance to Rwanda in 18/19 seems likely, the majority of which was delivered by traditional development actors and approaches.

18 These are flows where the conditions e.g. the interest rate, are not concessional enough to qualify as ODA and are therefore excluded from the main OECD DAC CRS reporting.

19 Within GoR the Ministry of Environment is likely to hold the most detailed data through its responsibility for Climate Change and engagement with many of the key actors.

20 <https://www.greenclimate.fund/countries/rwanda#overview>

21 Adaptation Fund, Climate Investment Funds [CIF], Global Environment Facility [GEF], Global Green Growth Institute [GGGI], Green Climate Fund [GCF], Montreal Protocol, Kigali Protocol.

22 This excludes any support originating from non-OECD countries and Foundations, expected in Rwanda to be small. See: <https://stats.oecd.org/Index.aspx?DataSetCode=RIOMARKERS>

23 This data excludes guarantees as a modality. See <https://www.oecd.org/dac/financing-sustainable-development/development-finance-topics/climate-change.htm> which links to: <https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/CRDF-RP-2018.xlsx>

24 <http://pubdocs.worldbank.org/en/680521534357131570/pdf/PAD-FINAL.pdf> which suggests a price per tonne of between USD 5 and USD 6.

25 <https://cdm.unfccc.int/Projects/projsearch.html>, and use 'advanced search' to narrow down to Rwanda

26 [https://cdm.unfccc.int/Registry/vc\\_attest/index.html](https://cdm.unfccc.int/Registry/vc_attest/index.html) again searching for 'Rwanda'

27 [https://registry.goldstandard.org/credit-blocks?q=&page=1&min\\_retirement\\_date=2018%2F07%2F01&max\\_retirement\\_date=2019%2F06%2F30&countries=RW](https://registry.goldstandard.org/credit-blocks?q=&page=1&min_retirement_date=2018%2F07%2F01&max_retirement_date=2019%2F06%2F30&countries=RW)

## DONOR PERFORMANCE ASSESSMENT FRAMEWORK

The Donor Performance Assessment Framework (DPAF) forms part of a mutual review process designed to strengthen effective development cooperation at the country level, drawn from international and national agreements on the quality of development assistance to Rwanda. It reviews the performance of a subset of participating bilateral and multilateral partners against a set of pre-established indicators agreed to by the DPCG, on the quality and volume of development assistance to Rwanda, and provides a basis through which policy actions can be developed to address areas of weakness identified in the exercise. It also provides a dashboard and monitoring tool that illustrates DP performance trends over a set period of time.

The DPAF is conducted on the basis of donor self-reporting at project level through the Development Assistance Database (DAD)<sup>28</sup> and complementary records from relevant GoR institutions as described in Table 11 below. The scores included below are calculated at the level of individual DPs and then aggregated. Individual scores for each DP are found in Annex 1.

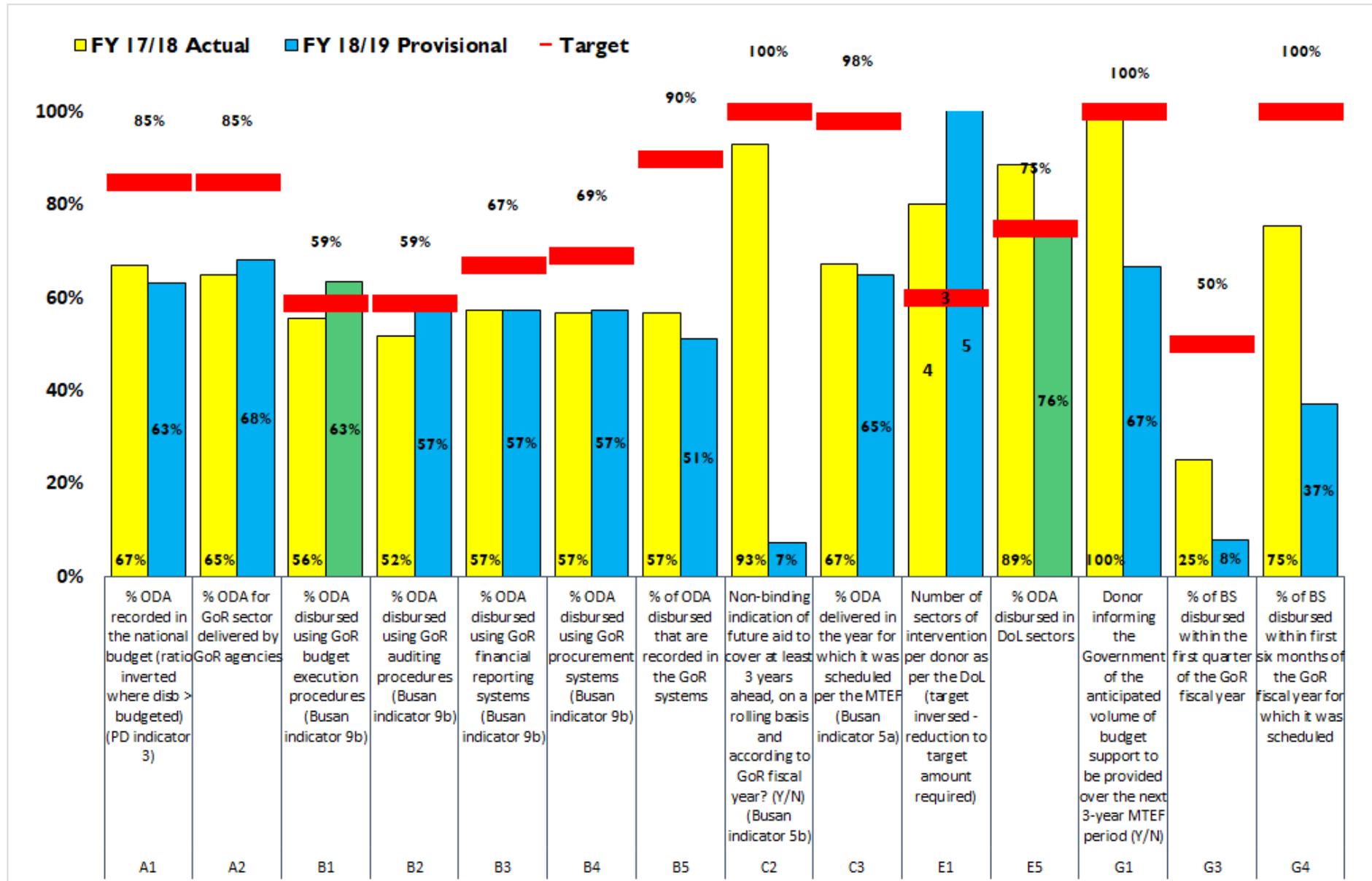
**Table 11: DPAF Indicators and their computation**

Indicator		Explanation of Calculations			
#	Description	Numerator	Data Source	Denominator	Data Source
N/A	Volume of ODA on-budget (RWF millions)	Total ODA recorded in the National Budget	National Budget: Budget Policy Formulation Division (MINECOFIN)	N/A	N/A
A1	% ODA recorded in the national budget (ratio inverted where disbursement > budgeted) (PD indicator 3)	Total ODA recorded in the National Budget	National Budget: Budget Policy Formulation Division (MINECOFIN)	Total ODA disbursed as recorded in DAD	DAD
A2	% ODA for GoR sector delivered by GoR agencies	Total ODA disbursed w/ GoR agency as 1st level implementer	DAD	Total ODA disbursed as recorded in DAD	DAD
B1	% ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	Total ODA disbursed using budget execution procedures	DAD	Total ODA disbursed as recorded in DAD	DAD
B2	% ODA disbursed using GoR auditing procedures (Busan indicator 9b)	Total ODA disbursed using GoR auditing procedures	DAD	Total ODA disbursed as recorded in DAD	DAD
B3	% ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	Total ODA disbursed using GoR financial reporting systems	DAD	Total ODA disbursed as recorded in DAD	DAD
B4	% ODA disbursed using GoR procurement systems (Busan indicator 9b)	Total ODA disbursed using GoR procurement systems	DAD	Total ODA disbursed as recorded in DAD	DAD
B5	% of ODA disbursed that are recorded in the GoR systems	Total ODA recorded in the public account	MINECOFIN: Public Accounts Unit and Treasury	Total ODA disbursed as recorded in DAD	DAD

<sup>28</sup> This is accessible at <https://dad.minecofin.gov.rw> and available for use by all concerned stakeholders.

Indicator		Explanation of Calculations			
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) (Busan indicator 5b)	N/A	MINECOFIN: EFD (record of provision of MTEF projections)	N/A	N/A
C3	% ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	Total ODA disbursed as recorded in DAD	DAD	Total ODA projected to be disbursed in MTEF	MTEF projections provided by DPs and recorded in MTEF spreadsheet
E1	Number of sectors of intervention per donor as per the DoL	Number of sectors in which DP made disbursements (excluding activities in sectors allowed per the DoL)	DAD	N/A	N/A
E5	% ODA disbursed in DoL sectors	Disbursement in DoL sectors	DAD	Total ODA disbursed as recorded in DAD	DAD
G1	Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	N/A	MINECOFIN: EFD (record of provision of MTEF projections)	N/A	N/A
G3	% of BS disbursed within the first quarter of the GoR fiscal year	Total SBS disbursed in Q1	MINECOFIN: Treasury	Total SBS disbursed in Financial Year	MINECOFIN: Treasury
G4	% of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	Total SBS disbursed in Q1 & Q2	MINECOFIN: Treasury	Total SBS projected to be disbursed in MTEF in Q1 & Q2	MTEF projections provided by DPs and recorded in MTEF spreadsheet

Chart 6: 18/19 DPAF Results



## Key Findings on Donor Performance

DP performance saw minimal change from 17/18, and targets for only two out of fourteen indicators were met in 18/19. In four indicators there was an increase in the number of DPs meeting their individual targets; however, this did not result in progress on average, as these improvements were counterbalanced by worse performances from other DPs. It thus appears that a polarisation in relation to average performance is taking place amongst DPs.

For many of the non-Budget Support indicators, a small improvement was registered this year—though the targets were still not yet achieved. Conversely, all the Budget Support indicators (G1, G3, and G4) saw sharp declines in their performance, with none meeting their targets. Indicators on use of country systems showed mixed results, with the share of ODA delivered using GoR budget execution procedures (B1) target achieved for the first time in the last 5 years. Forward-looking projections and predictability need to improve further with many DPs providing only partial and not full MTEF data (G4).

It appeared unclear to some DPs that GoR requires both DAD reporting, and filling out the MTEF projection sheet, and many DPs provided partial MTEF data (i.e. one or two years of forward projections) but not the full three years required for effective forward planning. DoL adherence has continued its steady decline.

Taken together these results indicate that GoR and DPs would need to substantially increase their efforts if the quality of development cooperation is to improve. In addition, adjustments to the DPAF indicators and targets may be beneficial, in line with the new Development Cooperation Policy, and a re-commitment by GoR and DPs to the process and its objectives.

## Detailed Findings on Donor Performance by Results Area

### X. Volume of support

In terms of the overall volume of assistance, the total disbursements recorded in the DAD was USD 999,212,047, representing a 4.85% increase compared to 17/18. Of this amount, the total volume of ODA recorded on-budget demonstrated another increase, from FRW 652,802,331,396 in 2017/18 to FRW 817,563,811,742 in 18/19 (up 25%).

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
Volume of ODA on-budget (RWF millions)	No target	Increased by 25%	This was a much bigger increase than previous years	The increase persists when converted to USD

### A. Financing national strategies in support of the MDGs and Vision 2020:

While support recorded in the revised national budget increased by about 25% from 17/18, there was a reduction in DP disbursements that were recorded therein – from 67% last year to 63%.

Average DP performance on A1 worsened, despite the number of DPs achieving this target having remained unchanged from last year at four.

Performance on A2 increased, from 65% in 17/18 to 68% in 18/19. One additional DP achieved this target, taking the number to 7.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
A1 - % ODA recorded in the national budget (ratio inverted where disbursements > budgeted) (PD indicator 3)	Not met	There was a worsening of the score from 17/18, and no change in the number of DPs who met the target from 17/18.	Steady increase peaking at 10 percentage points increase between 2 years, and still below target.	There is still a mismatch between what passes through the national budget and what is recorded in the DAD. More engagement in the budget process and data recording in the DAD could improve this score.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
A2 - % ODA for GoR sector delivered by GoR agencies	Not met	One additional DP met their target, improving score from 65% to 68%.	Average score of 67% for last 5 years.	This is highly dependent on how DP self-reporting is done in the DAD. More care and accuracy could improve this score.

**B. Use of national systems and institutions for strengthened ownership, sustainability, and reduced transaction costs:**

DP use of country systems has mostly improved, with only one indicator showing an average decrease from 17/18 results. Significantly, the target for indicator B1 was achieved for the first time in five years. B2 also saw an increase from 52% in 17/18 to 57% in 18/19, but DPs failed for the fifth consecutive year to achieve the target.

Performance on indicators B3 and B4 saw no change in 18/19, remaining at 57% and failing to achieve the target. The number of DPs achieving the targets for each of these remained unchanged at 7. Although the number of DPs who individually achieved the target for indicator B5 increased (to four), aggregate performance decreased to 51% from 57% in 17/18.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
B1 - % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	Met	An increase of 7% points caused by 2 additional DPs who met the target compared to 17/18.	Gradual improvement over time, with target now being met.	Trend should be in-line with indicator B1, need to improve accuracy of reporting in DAD.
B2 - % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	Not met	A 5%-point increase from 17/18. There was one additional DP that met the target.	Maintained an average score of 55%, all below target.	
B3 - % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	Not met	No change from 17/18.	Maintained an average score of 57%, all below target.	
B4 - % ODA disbursed using GoR procurement systems (Busan indicator 9b)	Not met	No change from 17/18.	Maintained an average score of 59%, all below target.	
B5 - % of ODA disbursed that are recorded in the GoR systems	Not met	There was a 6%-point decrease, while 1 more DP hit the target.	The target has not been met over the last 5 years. Maintained an average score of 56%, all below target.	

### C. Facilitating longer-term planning and implementation through predictable development financing:

There was a sharp decline in the number of DPs who provided MTEF projections, with only 1 DP meeting the obligation in 18/19, resulting in an overall score of 7%. As a result of these poor projections, average DP performance worsened across both indicators.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
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) (Busan indicator 5b)	Not met	A major drop (86%-point decrease) also saw 12 less DPs hit the target, compared to 17/18.	Target met in only 1 out of 5 years.	More engagement is needed between GoR and DPs on how DPs can provide these projections appropriately.
C3 - % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	Not met	No single DP hit this target, resulting in a decrease of 2%-points.	Steady but gradual decline.	GoR should enforce, where possible, better adherence from DPs on disbursing as planned/ communicated.

### E. Streamlining delivery at the sector level through effective use of comparative advantage:

Average DP performance on indicator E1 worsened from 17/18 yet has remained relatively constant over the past 5 years. The number of DPs achieving the target also decreased from 7 to 5.

There was a substantial (13%) decrease in the performance on indicator E5 where 3 fewer DPs individually met the target in 18/19, while still achieving the aggregate target. Only 4 out of 14 DPs disbursed in sectors outside of their DoL, while 10 made all their disbursements within their DoL sectors.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
E1 - Number of sectors of intervention per DP as per the DoL	Not met	2 DPs less failed to meet the target, reducing the average score by 2% points.	Steady scores throughout the last 5 years.	Adherence to the DoL agreement needs to be better enforced at the project inception period, in order to ensure compliance.
E5 - % ODA disbursed in DoL sectors	Met	Even though target was met, 3 DPs less met their targets resulting in a decrease of 13%-points.	Unusual fluctuation of scores.	Improved and consistent enforcement of the DoL will improve this score.

**G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs:**

All but 2 SBS DPs provided SBS MTEF projections as required, but SBS disbursements continue to be backloaded [G3 and G4] and no individual DP met the targets for either indicator in 18/19. DPs continue to overestimate Q1/Q2 disbursements under SBS mechanisms.

Indicator	18/19 Result	Result for 18/19	Trend between 14/15 and 18/19	Observations
G1 - DP informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Not met	Two DPs did not provide 3-year SBS projections, resulting in a 33% decrease in the score.	First time this indicator has not been met	Increased SBS DP engagement with MTEF reporting needed.
G3 - % of BS disbursed within the first quarter of the GoR fiscal year	Not met	A significant (17%) reduction in percentage points with no DP meeting the target.	Recorded the lowest score (8%) in the last 5 years.	GoR should enforce, where possible, better adherence from DPs on disbursing as planned and communicated.
G4 - % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	Not met	A sharp decrease with no DP meeting the target.	A sharp decline in this score over the last 5 years. Recorded the lowest score (37%) in the last 5 years.	

**Table 12: DPAF Aggregate Scores**

**Donor Performance on Average**

Percentages calculated by averaging the individual performance of all 14 development partners assessed in the framework

			Key	Target met			Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19	
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	436,311	575,762	639,996	652,802	817,564	
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	55%	65%	61%	67%	63%	
	A2 % ODA for GoR sector delivered by GoR agencies	85%	64%	70%	67%	65%	68%	
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	49%	58%	58%	56%	63%	
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	54%	58%	55%	52%	57%	
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	54%	58%	60%	57%	57%	
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	60%	63%	56%	57%	57%	
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	59%	62%	50%	57%	51%	
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	100%	79%	100%	86%	93%	7%	
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	97%	84%	93%	67%	65%	
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	4	5	5	4	5	
	E5 % ODA disbursed in DoL sectors	75%	92%	72%	89%	89%	76%	
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	100%	100%	100%	100%	100%	67%	
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	13%	22%	12%	25%	8%	
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	87%	51%	52%	75%	37%	

**Table 13: DPAF Aggregate**

**Donor Performance on Average Compared to Indicator Target**

*Indicator target is represented by green dashed line, red dots indicate that the target was not met, and green dots indicate*

Results Area	Indicator	Target	Trend
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	
	A2 % ODA for GoR sector delivered by GoR agencies	85%	
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	
C. Facilitating longer-term planning and implementation through predictable development	C2 Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal	100%	
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	
	E5 % ODA disbursed in DoL sectors	75%	
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year	100%	
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	

Table 14: Number of DPs that achieved each target

Number of DPs that Achieved Targets				Key				
				No Change	Improvement	Decline		
				<i>Improvement/decline indicates change compared to previous year</i>				
				Number of DPs that Achieved Target				
Results Area	Indicator	Target # of DPs	14/15	15/16	16/17	17/18	18/19	
A. Financing national strategies in support of the MDGs and Vision 2020	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	14	3	4	5	4	4
	A2 % ODA for GoR sector delivered by GoR agencies	85%	14	6	8	7	6	7
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	14	7	8	8	7	9
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	14	7	7	7	6	7
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	14	6	7	8	7	7
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	14	7	8	7	7	7
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	14	4	2	2	3	4
C. Facilitating longer-term planning and implementation through predictable	C2 Non-binding indication of future aid to cover at least 3 years ahead, on a rolling basis and according to GoR fiscal year?	100%	14	11	14	12	13	1
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	14	7	2	6	2	0
E. Streamlining delivery at the sector level through effective use of comparative	E1 Number of sectors of intervention per donor as per the DoL	3	14	6	3	3	7	5
	E5 % ODA disbursed in DoL sectors	75%	14	13	6	13	13	10
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF	100%	7	8	7	7	7	4
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	7	1	1	1	1	0
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	7	4	0	1	1	0

## CONCLUSION AND NEXT STEPS

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Overall, external resource mobilization is moving in the right direction. The 18/19 EDF report shows a steady increase in overall external development financing, made up of increases in support to the Public Sector, via CSOs and via the Private Sector. Within this, the Public Sector trend shows continued increases in the share delivered via the public sector and the share of loans, with the sector mix, and the share of 'On-Treasury' all evolving rapidly.

At the same time, the complexity of external development financing is rapidly increasing, presenting substantial challenges for ensuring coordination between actors and alignment with GoR objectives.

The continued growth of financing delivered to the private sector, DP contributions to PPPs and using blended finance mechanisms (including via their DFIs), increasing support from International Foundations, and NGO use of their own funds, and growing use of International Vertical Funds as well as climate finance, give rise to a need to re-examine or update of the tools, tracking mechanisms and coordination frameworks to integrate these flows for enhanced delivery and mobilisation.

Recognizing that newer flows are more difficult to categorise and track (as they mix many types of financing, involve less project-based financing, and involved agencies are less likely to be based in Kigali), GOR is nevertheless committed to increasing capacity to implement this over time.

For example, GOR is developing an integrated national financing framework (INFF) and a related resource mobilization strategy in 20/21, under which new approaches to track fund flows and to support strategic allocation and leveraging of a wide range of resources are envisioned. GoR further encourages expansion of the coordination structures (e.g. DPR) to new actors representing a more diverse external financing landscape.

Some DPs are already taking responsibility for engaging new actors, either through coordination with DFIs from their country in the policy frameworks and procedures, or directly representing them (e.g. by recording their flows in the DAD).

To increase the comprehensiveness of the data in the future, DPs may be requested to indicate the total amount of support provided to Rwanda across all channels (not just Aid to the Public Sector), therefore providing a better reference point for improving data on support delivered via CSOs and the Private Sector. Further progress will involve establishing improved data collection protocols or a common tool to collate information from various stakeholders such as RDB, RGB, and Rwanda Civil Society Platform.

Data improvements can be achieved in tracking support to the Private Sector; disbursements against signed PPPs; DP funded, INGO-implemented projects to consistently specify the name of the donor and project name, and national NGO financing.

For the 18/19 DPAF, there was minimal change in DP performance with only two out of fourteen indicators being met on aggregate, and improved individual performances on some indicators by some DPs being outweighed by setbacks from the rest, suggesting increased polarisation in DP approaches.

- Indicators on use of country systems show mixed results with most remaining below the target, but the target for ODA delivered using GoR budget execution procedures being reached for the first time in the last 5 years.
- Forward looking projections and predictability need to improve as many DPs provided only partial MTEF data (i.e. one or two years of projections) but not the full three years required for effective forward planning. GoR requires both DAD reporting, and for DPs to fill out the MTEF projection sheet but this appears not widely known.
- SBS disbursements are increasingly backloaded and no single DP met either disbursement target in 18/19. All but 2 SBS DPs provided SBS MTEF projections as required but DPs continue to overestimate Q1/Q2 disbursements under SBS mechanisms.

- DoL adherence has been steadily reducing with increasing drift away from the DOL principle of maximum three sectors max per DP. A newly negotiated DoL matrix for the NST1 period should improve this, and if strict enforcement by GoR is applied. The focus should be on discouraging small-scale activities outside of core sectors.

The DPAF has provided a valuable framework for ensuring that the quality and volume of ODA is effectively managed. With consecutive unsatisfactory results over a period of years, and after ten years of operation, a re-calibration of this initiative is necessary to ensure it remains relevant.

The new Development Cooperation Policy is an opportunity for GoR and DPs to jointly agree new indicators and targets, potentially with a rolling focus on a subset of indicators each year or over two years, focussing on that that are both a priority for all stakeholders, and feasible to change.

The coverage of the DPAF also needs to expand to prevent the increase in new actors, and the rise in support via the Private sector and CSOs leading an ever-smaller share of support being covered. Targets relevant to a wider range of DPs, and applicable to a wider range of flows need to be developed for the DPAF to maximise the benefit to all Rwandans.

## ANNEX 1: EDF FLOWS AND DATA SOURCES

Table 15 provides a snapshot for 18/19 of the value of the different EDF flows, as well as other key financial flows for context, and lists the data sources that were used.

**Table 15: Total Flows and data sources**

	18/19 (USD millions)	% of total	Source
Domestic	3,120	61%	
GoR			
GoR Expenditure from domestic sources	2,087	41%	MINECOFIN Macro Table / Jan 2020 IMF PCI Report
Private			
Domestic Investment	1,033	20%	GoR data from DPR Presentation Dec 2019
External	2,006	39%	
GoR			
GoR Intl. Market Borrowing (EDF)	0	0%	MINECOFIN Macro Table / Jan 2020 IMF PCI Report
Dev. Coop. with the Public Sector (EDF)	1,069	21%	MINECOFIN DAD/DMFAS databases - disbursements
Development Partners			
Dev. Coop. via Civil Society (EDF)	199	4%	RGB NGO Database (actual expenditures)
Dev. Coop. via the Private Sector (EDF)	100	2%	Estimate from 17/18 EDF Report and OECD data
Private			
Foreign Private Capital	430	8%	RDB 2019 FPC Census
Remittances	211	4%	BNR Remittances records
Memo items:			
Total Resources	5,126	100%	
External Development Finance	1,365	27%	External Flows managed by GoR or DPs
DP Loans/Grants as a share of GoR Budget		34%	34% of the GoR managed flows (the Budget)
Exchange rate used (RWF to USD)	880		

OECD DAC CRS data for 2018 confirms this distribution of flows, showing a broadly similar picture, despite covering a slightly different period and dataset<sup>29</sup>.

**Table 16: OECD DAC CRS 2018 ODA Disbursements by Channel (USD millions)**

Public Sector	NGOs & Civil Society	Public-Private Partnerships (PPP)	Teaching institutions, research institutes or think-tanks	Private Sector Institutions	Other	Total
798	217	2	35	92	0.4	1,144
70%	19%	0%	3%	8%	0%	100%

<sup>29</sup> The original data includes Channels for 'Multilateral' and 'Not Reported' which have been re-allocated based on the percentage shares among the other Channels. For the original data, and indication of the DPs included, see <https://stats.oecd.org/Index.aspx?DataSetCode=CRS1>. The OECD DAC CRS data covers a calendar year i.e. half of Rwandan Financial Year 18/19, with half of Financial Year 17/18, and a different set of DPs - not all DPs report to the OECD DAC CRS, although many now do including some Arab donors and some large foundations on a voluntary basis.

## ANNEX 2: INDIVIDUAL DP DPAF SCORES AND NARRATIVE

### Individual Donor Performance Assessment Framework

Development Partner		AfDB Group		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	68,811	43,235	104,005	62,582	152,249
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	76%	58%	91%	84%	66%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	92%	87%	94%	99%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	94%	93%	100%	100%	100%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	94%	93%	92%	100%	100%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	94%	93%	92%	100%	100%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	94%	83%	55%	100%	100%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	80%	88%	69%	61%	95%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	88%	92%	85%	48%	65%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	5	6	5	5	4
	E5 % ODA disbursed in DoL sectors	75%	90%	60%	93%	97%	80%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	0%	0%	0%	0%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	100%	0%	99%	93%	37%

- AfDB's volume of ODA on-budget increased by 143% to FRW 152.2 billion. ODA to the public sector (as recorded in the DAD) saw a 28.8% increase, from USD 87.9 m to USD 113.3 m. While percentage of ODA recorded in the national budget (A1) fell by 18% and missed the target, percentage of ODA to the public sector that was delivered by GoR agencies (A2) increased to 100% and met its target.
- AfDB's record in using national systems is commendable. All 5 indicators saw an increase in performance, and all 5 targets were met.
- On predictability, AfDB did not provide comprehensive MTEF projections for 2018/19 (C2), and hence did not meet the target. As a result, just 65% of the ODA was delivered in the year for which it was scheduled (as per the MTEF), resulting in failure to meet the target of 98%.
- Compliance with the DoL saw mixed results. AfDB disbursed in 4 sectors, 1 more than advocated for by the DoL. Consequently, there was a reduction of 17% in the ODA that was disbursed in the DoL sectors, from 97% in 17/18 to 80% in 18/19.

- AfDB provided the required 3-year rolling MTEF projections for the Budget Support interventions (G1). However, there was no disbursement in the first quarter (G3), which meant that AfDB did not achieve the desired 50% target. Similarly, the target for disbursement in the first half was not met, with AfDB achieving 37% from 93% in 17/18.

#### Individual Donor Performance Assessment Framework

Development Partner		Belgium		Key		Target met		Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19		
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	13,674	17,549	18,260	29,031	14,045		
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	80%	74%	71%	71%	66%		
	A2 % ODA for GoR sector delivered by GoR agencies	85%	44%	54%	84%	78%	80%		
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	44%	54%	85%	78%	80%		
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	44%	54%	43%	30%	80%		
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	44%	54%	85%	78%	80%		
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	97%	93%	85%	78%	80%		
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	85%	72%	98%	78%	46%		
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No		
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	98%	74%	92%	67%	66%		
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	4	5	5	4	4		
	E5 % ODA disbursed in DoL sectors	75%	86%	77%	96%	97%	100%		
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	N/A		
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	0%	0%	0%	N/A		
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	100%	97%	0%	0%	N/A		

- Belgium's total ODA disbursements recorded in the DAD were equivalent of USD 24.01 million – a 2% decrease from USD 24.5 million in 17/18, which could probably be attributed to exchange rate fluctuations. Volume of aid on budget was recorded as RWF 14.05 billion indicating a 52% decrease from 17/18. Similarly, Belgium's portion of ODA recorded in the national budget fell from 71% in 17/18 to 66% in 18/19.
- There was an increase in the use of country systems in the areas of budget execution, auditing procedures, financial reporting, and the use of national procurement systems, with all meeting their targets. Conversely, there was a sharp decline in the percentage of ODA disbursed that are recorded in the GoR systems, from 78% in 17/18 to 46% in 18/19, and which did not meet the target.
- Belgium's performance on the predictability of its ODA did not meet the target for 18/19, with a further decrease of 1% from 17/18 in meeting its target for ODA that was scheduled to be delivered in the planned year (C3).

- Compliance of the DoL (E1) remained unchanged from 17/18 with disbursement taking place in 4 sectors. However, there was a slight improvement in the % of ODA disbursed in DoL sectors (E5) with Belgium achieving 100% - a 3% increase from 17/18.

#### Individual Donor Performance Assessment Framework

Development Partner		European Commission		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	36,507	65,481	72,863	66,833	84,143
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	93%	91%	91%	89%	86%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	95%	91%	95%	100%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	65%	91%	82%	100%	100%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	65%	91%	82%	100%	100%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	65%	91%	82%	100%	100%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	65%	91%	82%	100%	100%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	98%	92%	93%	88%	95%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	100%	83%	98%	87%	84%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	5	6	7	3	4
	E5 % ODA disbursed in DoL sectors	75%	99%	69%	81%	100%	99%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	0%	0%	0%	0%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	100%	0%	0%	100%	79%

- European Commission's total ODA to the public sector dropped slightly to USD 81.5 million, as recorded in the DAD – representing a marginal decrease of 8% from 17/18. Volume of aid on budget saw a recovery from 17/18 with an increase of 26%, with 18/19 recording RWF 84.1 billion. Similarly, EC recorded a small decrease in the portion of ODA recorded in the national budget, while remaining above the target of 91%.
- European Commission maintained its good performance on indicators measuring the use of country systems. All indicators in this category (B1-B5) met their respective targets, with a noticeable increase in the scores for B5 of 95%; 7% more than in 17/18.
- Disbursements in 4 sectors (1 outside the DoL sectors) worsened the European Commission's performance in E1 and failure to meet its target. However, there was a minor decrease in the portion of ODA disbursed to the DoL sectors (E5), while still meeting its target. The 1 sector outside the DoL that received disbursements was Transport.
- The European Commission made no SBS disbursement in Q1. Additionally, a lesser amount of planned disbursement in Q2 resulted in EC's worsening performance regarding the scheduled disbursements in the first six months, as communicated to GoR. The score for G4 was 79%; a decrease of 21% and resulted in the failure of meeting its target.

Individual Donor Performance Assessment Framework

Development Partner		Germany		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	14,404	22,538	19,703	34,250	38,130
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	60%	76%	67%	81%	77%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	57%	50%	46%	32%	32%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	32%	36%	27%	27%	75%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	31%	35%	36%	26%	19%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	33%	31%	40%	26%	19%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	32%	36%	39%	43%	19%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	53%	65%	73%	31%	50%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	81%	73%	98%	78%	76%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	4	5	5	4	7
	E5 % ODA disbursed in DoL sectors	75%	95%	51%	75%	93%	72%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	No
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	1%	0%	91%	0%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	79%	62%	0%	52%	0%

- Germany disbursed the same amount of ODA to the public sector in 18/19 as in 17/18 - USD 32.8 million, of which only 77% was recorded in the national budget down from 81% in 17/18. Slightly more than half of German aid was recorded in the GoR systems (indicator B5), which marks a 10% decline since the baseline fiscal year 13/14. One of the indicators that has been improved is the use of GoR agencies as first level implementers of projects for the public sector. It moved upwards from 49% to 57% in 14/15 (still below the target of 85% for indicator A2).
- Germany's performance on indicators measuring the use of country systems continued to worsen. There were improvements on indicators B1 and B5 compared to 17/18, but only B1 met its target with a score of 75%. All other indicator scores were below their targets.
- Short-term predictability performance worsened with indicators (C1 and C3) meeting their targets.
- Compliance with the DoL also worsened in 18/19 with Germany disbursing in an additional 3 sectors, taking the total to 7 sectors. Consequently, disbursement was spread wider, which resulted in a decrease of the portion of ODA channeled through the DoL sectors to 72%, falling below the target.
- Germany did not communicate its 3-year rolling planned Budget Support disbursements, and hence had no disbursements during 18/19. Performance was its worst in the last 5-year period.

## Individual Donor Performance Assessment Framework

Development Partner		Global Fund	Key	Target met	Target not met		
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	83,325	82,729	49,147	61,105	76,089
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	100%	76%	74%	76%	91%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	100%	100%	100%	100%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	100%	100%	100%	100%	100%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	100%	100%	100%	100%	100%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	100%	100%	100%	100%	100%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	100%	100%	100%	100%	100%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	100%	68%	33%	91%	70%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	Yes
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	90%	76%	100%	76%	64%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	1	1	1	1	1
	E5 % ODA disbursed in DoL sectors	75%	100%	73%	100%	100%	100%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	N/A	N/A	N/A	N/A
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	23%	N/A	N/A	N/A	N/A
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	90%	N/A	N/A	N/A	N/A

- The Global Fund's ODA disbursed to the public sector was USD 94.9 million in 18/19 – a 1% decrease from 17/18, which could probably be attributed to exchange rate fluctuations. Whereas, volume of ODA on budget took a 25% increase to FRW 76.09 billion from FRW 61.10 billion. Similarly, its percentage of ODA recorded in the national budget increased to 91% and met its target, something that Global Fund had not achieved since 14/15.
- As was in 17/18, all the Fund's support was delivered by GoR (A2), yielding 100% score. Consequentially, this result also yielded 100% for indicators B1-B4 (use of country systems). This result is made possible by the fact that Global Fund's support is fully implemented and managed by MoH's Single Project Implementation Unit (SPIU). However, indicator B5 registered a 21% decrease from 91% in 17/18 to 70% in 18/19 and failing to meet the target. This indicator reflects what is recorded as receipts from DP disbursements, in the GoR's public accounts, different from the self-reporting that is done for indicators B1 to B4.
- MTEF projections were provided, but their disbursements were not delivered as projected. 18/19 saw a 12% decrease in performance in C3, taking the score to 64% and failing to meet the target.
- There was full compliance and achievement of DoL targets.

Individual Donor Performance Assessment Framework

Development Partner		Japan		Key		Target met		Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19		
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	3,533	-	7,708	1,669	14,460		
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	37%	0%	36%	40%	41%		
	A2 % ODA for GoR sector delivered by GoR agencies	85%	26%	50%	37%	2%	94%		
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	0%	0%	0%	0%	0%		
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	0%	0%	0%	0%	0%		
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	0%	0%	1%	0%	0%		
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	0%	1%	0%	0%	0%		
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	17%	0%	1%	5%	14%		
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	No	Yes	No	No	No		
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	98%	97%	69%	0%	81%		
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	4	7	6	3	8		
	E5 % ODA disbursed in DoL sectors	75%	82%	74%	92%	76%	44%		
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A		
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A		
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A		

- Japan's ODA disbursed to the public sector saw an unusually large increase of 695%; from USD 4.93 million in 17/18 to USD 39.22 million in 18/19. This was most likely not driven by any policy shift, but by marked improvement in self-reporting in the DAD. Equally significant was the increase in Japan's ODA that was included in the national budget – from FRW 1.67 billion in 17/18 to FRW 14.46 billion in 18/19. Percentage of ODA that was recorded in the national budget saw a marginal increase of 1% to 41% but still fell short of its target. There was a marked improvement in the percentage of ODA to the public sector that is delivered by GoR (A2), which registered 94% and met its target for the first time in 5 years.
- Japan's use of country systems continues to perform poorly, with the only positive result coming from the percentage of ODA disbursed that is recorded in the national systems (B5). Despite that, all indicators in this category fell far below their targets. There has not been significant policy or procedural changes to increase the use of country systems, hence the persistent poor performance.
- However, predictability has seen some improvement. While Japan did not provide comprehensive 3-year rolling MTEF projections (C2), there was notable improvement in the delivery of ODA as communicated to GoR (C3). Japan registered 81% in 18/19 from 0% in 17/18. However, it fell short of its target. The reason for this increase could be attributed to improvements in MTEF projections data provided to GoR.

- DoL compliance worsened the most, with Japan disbursing in a total of 8 sectors (5 more than prescribed by the DoL). Consequently, disbursements were spread across more sectors and worsened Japan's performance on indicator E5. It registered 44% from 76% in 17/18 and fell short of its target.

#### Individual Donor Performance Assessment Framework

Development Partner		Netherlands		Key	Target met	Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	31,564	28,613	17,824	22,257	21,935
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	96%	96%	86%	76%	79%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	100%	100%	100%	100%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	69%	77%	77%	0%	37%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	98%	95%	80%	0%	37%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	98%	95%	80%	0%	37%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	99%	100%	88%	0%	37%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	76%	73%	84%	91%	97%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	86%	37%	97%	98%	78%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	5	5	5	3	3
	E5 % ODA disbursed in DoL sectors	75%	66%	82%	80%	83%	0%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	No
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	45%	0%	49%	0%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	100%	36%	74%	98%	0%

- The Netherlands' total ODA to the public sector was USD 19.47 million in 18/19; a marginal decrease from USD 20.8 million in 17/18. 18/19 also saw a 1% decrease in volume of aid recorded on budget to FRW 21.94 billion, but a 3% increase in the percentage of ODA recorded in the national budget from 17/18, which still remained below the target.
- There was a marked improvement in Netherlands' performance in the use of country systems, as indicators B1 to B4 registered a 37% increase from 17/18. However, they remained below target for the second year running. Indicator B5 increased from 91% to 97% and remained above target.
- In-year predictability (C3) was not met as the Netherlands did not provide comprehensive 3-year rolling MTEF projections. Similarly, there was a decrease in performance on indicator C5 where disbursements were not delivered as scheduled, scoring of 78%, 20% less than in 17/18 and failing to meet the target.
- Despite the disbursing to only 3 sectors, two were the Netherlands DoL sectors, (Water and

Sanitation; and Environment and Natural Resources) and the disbursement for Governance and Decentralization was a contribution to the LODA Basket Fund, which disqualified it as a DoL disbursement. So, indicator E5 registered 0%, down from 83% in 17/18, which meant that it failed to meet its target.

- Netherlands did not provide a comprehensive 3-year rolling MTEF projection for its Budget Support / Flexible Funding interventions (G1). While it provided some communication on its P4R Agriculture and LODA projections, they were subsequently not fulfilled as per communication to GoR (G3 and G4).

#### Individual Donor Performance Assessment Framework

Development Partner		Republic of Korea		Key	Target met	Target not met		
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19	
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	1,711	15,837	6,343	29,410	8,191	
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	13%	89%	39%	56%	41%	
	A2 % ODA for GoR sector delivered by GoR agencies	85%	30%	28%	16%	36%	22%	
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	20%	25%	16%	36%	22%	
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	20%	25%	16%	36%	22%	
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	20%	25%	16%	36%	22%	
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	24%	25%	16%	36%	22%	
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	15%	89%	16%	34%	8%	
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No	
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	106%	99%	100%	54%	72%	
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	4	5	3	3	4	
	E5 % ODA disbursed in DoL sectors	75%	85%	86%	100%	100%	87%	
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A	
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A	
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A	

- South Korea's ODA to the public sector increased by 15% to USD 22.24 million in 18/19. Volume of ODA on budget fell sharply in 18/19 from FRW 29.41 billion to FRW 8.19 billion. Furthermore, percentage of ODA captured in the national budget, and percentage of ODA delivered by GoR decreased in performance in 18/19 and remained below target.
- The indicators for use of country systems (B1-B5) saw a further decrease from 17/19 and remained well below their targets. This has seen a steady underperformance by South Korea over the past 5 years.
- Short-term predictability was not fully met (C2). However, there was an increased performance in the percentage of ODA delivered as scheduled in the MTEF projections (C3). South Korea

registered a 72% score, which was an 18% increase from 17/18.

- DoL activities were implemented in 4 sectors, a worse performance from 17/18. Consequently, there was a decrease in performance of percentage of ODA delivered in the DoL sectors by 13% to 87%, but still met the target.

#### Individual Donor Performance Assessment Framework

Development Partner		Sweden	Key		Target met	Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	3,396	6,635	10,428	12,571	5,286
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	42%	81%	56%	42%	81%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	100%	100%	100%	100%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	82%	100%	100%	100%	100%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	82%	100%	100%	100%	97%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	82%	100%	100%	100%	100%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	82%	100%	100%	100%	100%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	27%	93%	26%	98%	52%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	149%	77%	100%	45%	82%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	3	2	2	2	3
	E5 % ODA disbursed in DoL sectors	75%	100%	100%	100%	100%	100%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A

- Sweden's total ODA disbursements to the public sector (as recorded in DAD) increased by 17% from 2017/18 to 2018/19, from USD 6.24 million to USD 7.30 million. Similarly, the volume of ODA recorded on the National Budget decreased by 75% from RWF 21.57 billion to RWF 5.29 billion. For A1, Sweden's performance increased by 39% from 42% in 17/18, and still did not meet the target. The target for A2 – percentage ODA to the public sector delivered by GoR continued to perform well (100%).
- In the use of country systems, Sweden met the targets for B1-B4, but saw a sharp decline in the performance for B5, which registered 52% and fell short of the target by 38%.
- On predictability, Sweden did not provide comprehensive MTEF projections for 18/19 (C2). However, it disbursed substantially better in complying with the MTEF projections provided (C3) and scored 82% from 45% in 17/18.
- As in the past 5 fiscal years, in 2018/19 Sweden adhered to the DoL and only disbursed in DoL sectors (E1), resulting in a performance of 100% for E5.

Individual Donor Performance Assessment Framework

Development Partner		Switzerland		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	-	5,452	-	8,054	-
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	0%	47%	0%	92%	0%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	0%	8%	2%	0%	0%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	0%	0%	0%	0%	0%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	0%	0%	0%	0%	0%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	0%	0%	0%	0%	0%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	0%	0%	0%	0%	0%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	42%	47%	21%	0%	0%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	No	Yes	No	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	99%	96%	97%	88%	0%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	3	5	8	5	3
	E5 % ODA disbursed in DoL sectors	75%	100%	59%	61%	48%	76%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A

- Switzerland did not record any of its ODA on budget compared to FRW 8.05 billion in 17/19. Consequently, performance on indicator A1 fell back down to 0%. Switzerland's ODA to the public sector as recorded in the DAD was USD 2.50 million, which is a 71% decrease from 17/18.
- Switzerland's use of country systems was again at 0% across all indicators in this category (B1-B5). This again reflects self-reporting in the DAD.
- In-year predictability continues to perform poorly, with no provision of 3-year rolling MTEF projections (C2), followed by no related disbursements (C3).
- Switzerland's compliance to the DoL saw a significant improvement with disbursements in only 3 sectors (E1). Consequently, 76% of disbursements were made to the DoL sectors (E5), which resulted in meeting the target.

Individual Donor Performance Assessment Framework

Development Partner		United Kingdom		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	70,720	54,747	56,009	41,199	49,769
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	57%	63%	62%	86%	64%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	100%	100%	100%	80%	66%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	100%	88%	100%	100%	99%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	100%	88%	100%	96%	98%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	100%	88%	100%	100%	99%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	100%	88%	100%	100%	99%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	99%	80%	57%	84%	62%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	110%	89%	99%	82%	74%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	3	6	6	4	7
	E5 % ODA disbursed in DoL sectors	75%	100%	64%	84%	96%	46%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	81%	71%	72%	27%	45%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	81%	76%	100%	88%	37%

- The UK disbursed USD 38.85 million to the public sector in 18/19; a 15% decrease from the USD 41.96 million in 17/18, but an increase of 21% in the volume of ODA recorded in the national budget in 18/19. The percentage of ODA recorded in the national budget (A1) fell by 22% to 64%, and only 66% of UK's ODA was delivered by GoR agencies (A2); a decline by 14%, with both falling short of their targets.
- The UK continues to perform well on the use of country systems (B1-B4) despite a significant decline (22%) in the percentage of ODA disbursements that were recorded in GoR systems (B5). This indicator reflects the difference between DP self-reporting (B1-B4) and what the GoR has on record in its Public Accounts, as disbursements received from DPs.
- Short-term predictability (C1) did not perform well, as the UK did not provide comprehensive 3-year rolling MTEF projections. Additionally, there was a decline in the percentage of ODA disbursed as scheduled, from 82% to 74% in 18/19, and failing to meet its target.
- The UK's compliance with the DoL worsened. 7 sectors received disbursements in 18/19, meaning that 4 of them were not DoL sectors (E1). These were, Governance and Decentralisation, Urbanization and Rural Settlements, Environment and Natural Resources, and Agriculture. Consequently, 46% of UK's ODA to the public sector went to DoL sectors, resulting in failing to meet its target.

- The UK's adherence to its communicated schedule of SBS disbursements was mixed. Communication on the projections was comprehensive (G1). Indicator G3 saw an improvement of 18%, while G4 saw a sharp decline from 88% to 37% in 18/19. Neither indicators met its target.

#### Individual Donor Performance Assessment Framework

Development Partner		United Nations		Key		Target met		Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19		
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	23,086	38,697	57,758	29,606	67,764		
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	52%	72%	89%	40%	97%		
	A2 % ODA for GoR sector delivered by GoR agencies	85%	63%	97%	59%	67%	60%		
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	19%	76%	37%	38%	60%		
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	19%	33%	14%	38%	32%		
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	19%	33%	27%	42%	32%		
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	58%	46%	15%	38%	32%		
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	5%	61%	37%	19%	22%		
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No		
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	74%	92%	71%	94%	87%		
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	2	12	4	2	2		
	E5 % ODA disbursed in DoL sectors	75%	95%	90%	98%	94%	93%		
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A		
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A		
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A		

- A total of 7 resident UN agencies participated in the DPAF exercise through providing their ODA reports in the DAD. They are; 1) FAO, 2) IFAD, 3) UNAIDS, 4) UNDP, 5) UNFPA, 6) UNICEF, and 7) WFP. The total ODA disbursed to the public sector is USD 78.21 million, which is a 10% decrease from 17/18 of USD 87.23 million. The total volume of ODA on budget for all agencies was RWF 67.76 billion, a marked increase from RWF 29.61 billion registered in 17/18. Of that 97% was recorded on budget (A1), which resulted in meeting its target. There was a slight decline in the portion of ODA executed by GoR agencies (A2), registering 60% in 18/19 from 67% from 17/18.
- The use of budget execution procedures (B1) saw a sharp improvement from 38% in 17/18 to 60% in 18/19, while meeting the target. Indicators B2 to B4 all saw a decline in performance and failing to meet their respective targets. Indicator B5, on the other hand, saw a slight increase in performance, but still failed to meet its target.
- In-year predictability did not meet its target, as GoR received incomprehensive 3-year rolling MTEF projections. Similarly, percentage of ODA disbursed as communicated to GoR saw a

marginal decline in its performance, registering 87% and falling short of its target.

- The UN's DoL compliance registered an improvement for the second year running. The different UN agencies have individually agreed DoL sectors. The average number of DoL sectors (E1) was 2. While average disbursement to those DoL sectors was registered at 93% in 18/19 and meeting the target.

#### Individual Donor Performance Assessment Framework

Development Partner		United States		Key		Target met		Target not met	
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19		
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	16,104	-	-	5,116	-		
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	15%	0%	0%	4%	0%		
	A2 % ODA for GoR sector delivered by GoR agencies	85%	25%	24%	0%	18%	0%		
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	3%	0%	0%	0%	15%		
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	4%	0%	0%	0%	15%		
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	4%	0%	14%	18%	15%		
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	3%	24%	0%	0%	15%		
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	30%	0%	26%	33%	12%		
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	No	Yes	Yes	Yes	No		
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	92%	99%	93%	25%	0%		
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	3	3	4	4	5		
	E5 % ODA disbursed in DoL sectors	75%	100%	88%	100%	77%	86%		
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	N/A	N/A	N/A	N/A	N/A		
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	N/A	N/A	N/A	N/A	N/A		
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	N/A	N/A	N/A	N/A	N/A		

- The United States delivered USD 144.03 million as ODA to the public sector in 18/19. There was no US ODA that featured in the National Budget, therefore registering 0% for indicator A1. No ODA was delivered by GoR agencies (A2).
- The use of national systems continues to yield poor results (B1 to B5). Even though there were mixed results between these indicators, they all fell well below their respective targets.
- Performance for in-year predictability worsened in 18/19 with no provisions of 3-year rolling MTEF projections (C2), and no disbursements to communicate (C3).
- There were mixed results with DoL compliance. One additional sector received disbursements, taking the total to 5 sectors. However, 86% of the disbursements were delivered to the DoL sectors, registering an improvement of 9% to 86%, and also meeting the target.

Individual Donor Performance Assessment Framework

Development Partner		World Bank		Key		Target met	Target not met
Results Area	Indicator	Target	14/15	15/16	16/17	17/18	18/19
A. Financing national strategies in support of the MDGs and Vision 2020	Volume of ODA on-budget (RWF millions)	N/A	69,475	194,247	219,947	249,118	285,503
	A1 % ODA recorded in the national budget (ratio inverted where disb > budgeted) (PD indicator 3)	85%	52%	89%	97%	99%	95%
	A2 % ODA for GoR sector delivered by GoR agencies	85%	64%	94%	100%	98%	100%
B. Use of national systems and institutions for strengthened ownership, sustainability and reduced transaction costs	B1 % ODA disbursed using GoR budget execution procedures (Busan indicator 9b)	59%	64%	72%	92%	100%	100%
	B2 % ODA disbursed using GoR auditing procedures (Busan indicator 9b)	59%	100%	96%	100%	100%	100%
	B3 % ODA disbursed using GoR financial reporting systems (Busan indicator 9b)	67%	100%	96%	100%	100%	100%
	B4 % ODA disbursed using GoR procurement systems (Busan indicator 9b)	69%	82%	99%	100%	100%	100%
	B5 % of ODA disbursed that are recorded in the GoR systems	90%	100%	46%	59%	80%	93%
C. Facilitating longer-term planning and implementation through predictable development financing	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) (Busan indicator 5b)	Yes	Yes	Yes	Yes	Yes	No
	C3 % ODA delivered in the year for which it was scheduled per the MTEF (Busan indicator 5a)	98%	80%	85%	96%	98%	78%
E. Streamlining delivery at the sector level through effective use of comparative advantage	E1 Number of sectors of intervention per donor as per the DoL	3	5	5	8	7	10
	E5 % ODA disbursed in DoL sectors	75%	94%	36%	91%	80%	79%
G. Budget support provided in a manner that enhances ownership, predictability and reduces transaction costs	G1 Donor informing the Government of the anticipated volume of budget support to be provided over the next 3-year MTEF period (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes
	G3 % of BS disbursed within the first quarter of the GoR fiscal year	50%	0%	37%	9%	9%	2%
	G4 % of BS disbursed within first six months of the GoR fiscal year for which it was scheduled	100%	46%	88%	94%	96%	70%

- The World Bank provided USD 304.36 million in 18/19 as ODA to the public sector. 95% of the World Bank's ODA to the public sector in Rwanda was recorded in the national budget (A1) for 18/19, a decline of 4% from 17/18. 100% of ODA to the public sector was delivered by GoR agencies (A2).
- The World Bank's performance against the use of national systems (B1 to B4) was maintained at 100% as in 17/18.
- In-year predictability performance saw a slight worsening, with the WB not providing comprehensive 3-year rolling MTEF projections (C2). Consequently, percentage of ODA delivered as scheduled (C3) decline by 20% to 78% and fell short of its target.
- Performance against DoL compliance continued to worsen with 3 additional sectors receiving disbursements (E1), bringing the total to 10 sectors. However, 79% of the disbursements were made to the DoL sectors, a 1% decline from 17/18.
- There were mixed results on the World Bank's adherence to its communicated schedule of disbursements of its SBS to the GoR. Communication on the projections was comprehensive (G1). However, lesser amounts were disbursed compared to what had been communicated to GoR. Hence, indicator G3 saw a decline and registered 2%, while performance for indicator G4 fell from 96% to 70%. They both did not meet their respective targets.

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