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**THE COALITION UMWANA KU ISONGA NATIONAL BUDGET
ANALYSIS ON EDUCATION, HEALTH AND SOCIAL PROTECTION
SECTORS FOR THE FISCAL YEARS 2017/2018, 2018/2019,
2019/2020 AND 2020/2021.**

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Contents

2.Introduction.....	3
3. Objective of the Budget Analysis.....	3
4.Methodology.....	3
5. National Context.....	4
6. Regional and International Context:.....	5
7.National Planning and Budgeting Process.....	5
8. Budget Analysis: Allocation and Gaps.....	6
8.1. Education Sector.....	6
8.2 Health Sector.....	11
8.4. Child Rights Protection and Promotion and Early Childhood Development Coordination Programs.....	14
8.5 Gender-Based Violence Prevention and Response Sub-Program.....	15
8.6 Social Protection Interventions.....	16
8.7 Sustainable, Diversified and Climate Smart Crop and Animal Productivity.....	17
9.Budget Spending.....	17
10. Comparative Analysis to National Budget.....	22
11. Conclusion.....	24

1. Background

The Coalition “*Umwana ku Isonga*” (CUI) is a Rwandan Civil Society Organization governed by the Rwandan law. It was created in November 2010 with the purpose of networking and alliance building to assess and report on the implementation of the United Nations Child Rights Convention (CRC) and the African Charter on the Rights and Welfare of the Child (ACRWC) on one hand, and to coordinate all activities carried out by individual member organizations within the parameters of advocacy, implementing and reporting on mentioned treaty bodies on the other hand. The Coalition is currently comprised of 19 Civil Society Organizations operating in the area of child rights.

2. Introduction

Coalition Umwana ku Isonga (CUI) in its mandate has to conduct and/or to contribute to the analysis of different national policies and laws in order to conduct evidence based advocacy. In its project “Strengthening Accountable Governance that protects and Delivers Children’s Rights” supported by Swedish International Development Agency (Sida) through Save the Children International, CUI conducted a National Budget analysis on child rights related sectors.

The aim of this analysis is to ascertain the trend and improvements performance in relation to government programs and targets. The analysis facilitates advocacy for more budget where necessary on the components of education, health, and social protection. This gives an opportunity for the Government and partners to understand the issues underlying child protection and family Well-being in general. The current analysis is limited to three sectors namely; 1. Education, 2. Social Protection and 3. Health respectively. The underlying reasons for the budget analysis of only these sectors is that they directly affect the life of children and families.

3. Objective of the Budget Analysis.

The National budget analysis of four consecutive years was done on Education, Health, Social protection sectors and National Children Commission (NCC) currently National Child Development Agency (NCD) with their spending given in a bid to provide a picture and trend of what happened previously to become a base for future Advocacy work.

4. Methodology

To perform this exercise, analytical method has been applied using secondary data from national budget policy papers, national budget finance law and national budget execution reports. The national planning and budgeting analysis covered four years in a bid to identify the trend of allocations of resources that were used for the rights of children, child protection and wellbeing. The report covers on one hand the budget analysis of 2017-2018, 2018-2019, 2019-2020, 2020-2021 and on the other hand it covers the budget spending of financial year 2017-2018, 2018-2019, 2019-2020 respectively. The analysis is limited to

programs and initiatives that directly or indirectly affect social wellbeing of the family and children right and protection.

5. National Context

Vision 2020: the second pillar of vision 2020 is human resources development and a knowledge based economy. One of the objectives of this pillar is to reduce infant and maternal mortality rate, a foundation of stone on which ECD thematic area on maternal and infant health is built.

Economic development and poverty reduction programs (EDPRS II): The EDPRS II reiterates that early learning equips children with the necessary cognitive and non-cognitive skills including literacy, numeracy, language and social skills that provides a requisite foundation for national development. The first two years of the analysis covered EDPRSII period.

National Strategy for Transformation (NST1)-which forms seven- year government program 2017-2024. One of the pillars of national strategy for transformation is about social transformation which entails social interventions which goes beyond measures such as GDP per capita to bringing positive qualitative in all aspects of people's life. The priorities to this pillar that aim at transforming people's life including children rights include the following:

- Promote resilience to shocks and enhance graduation from poverty and extreme poverty through scaling up core and complementary social protection program
- Eradicate malnutrition through prevention and management of all forms of malnutrition
- Enhance demographic dividends through ensuring quality health for all. Focus will be on improving health care services at all level especially primary health care.
- Enhance demographic dividends through improved access to quality education for all. Focus will be on strategic investment in all levels of education (pre-primary, basic and tertiary education).

Rwanda Seven- Year Government Program (2010-2017). The government of Rwanda commits to continue sensitizing families on family planning, fighting malnutrition, promoting family hygiene as well as efforts to reduce maternal mortality rate.

National Food and Nutrition Policy: The policy emphasizes the importance of food and nutrition during the pregnancy and first two years of child's life to ensure normal growth during gestation period and early development of child.

Education Sector Strategic Plan: The strategic plan calls on schools to prioritize not only teaching, but practicing good nutrition, health, hygiene and sanitation behavior in schools,

through curricula and non-curricula activities. Investment in ECD increases participation and reduces repetition, drop out and under-performing.

National Gender Policy: the policy highlights the need for the house hold to have access to safe and clean water, reducing women's water collection burden and increasing men's partnership in water and management system.

National policy on family promotion and protection: The family policy advises that every child should grow, be nurtured, educated, protected and socialized in a stable and living environment. It also places emphasis on the pivotal role of men in child care and development.

Health Sector Policy: One of the priority interventions highlighted in the national health policy is improving accessibility to the health services and nutritional support, particularly amongst the poorest and most vulnerable groups in society.

6. Regional and International Context:

Sustainable Development Goals: SDG 3 aims to achieve universal health coverage, that seeks equitable access of healthcare services to all men and women. It proposes to end the preventable death of newborns, infants and children under 5 years (child mortality) and end epidemics.

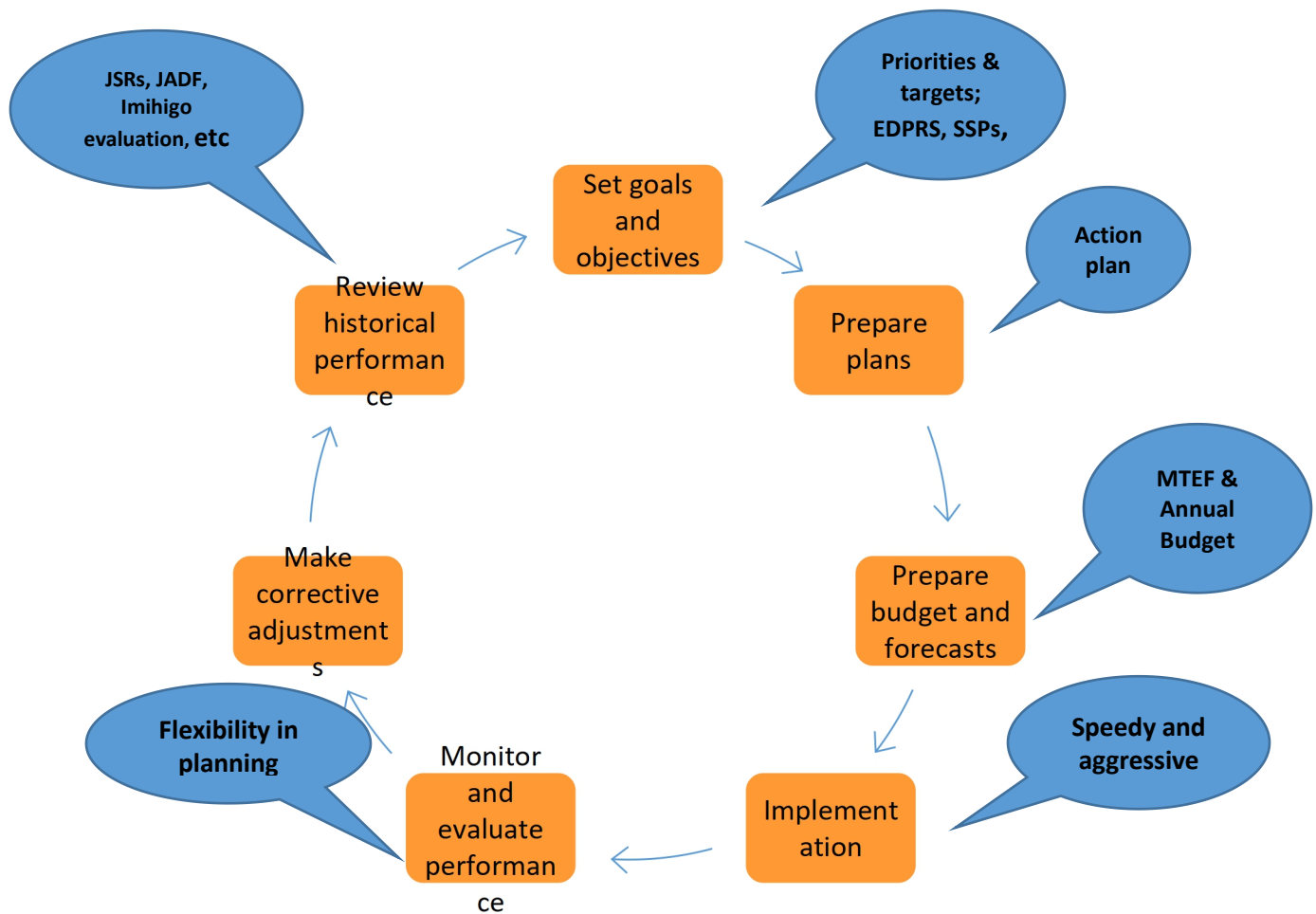
The SGD 4 puts emphasis and aims to provide children and young people with quality and easily accessible education plus other learning opportunities. The urgent need is to build more educational facilities and also upgrade the present ones to provide safe, inclusive and effective learning environments for all and reduce school dropout. The full aim of target 4.1, 4.2 and 4.3 is to ensure that all girls and boys have access to quality early childhood development and access to free primary and secondary education.

The United Nations Convention on the Rights Of The Child, 1989: every child has basic rights including rights to life, own name and identity, to be raised by his/her parents with in a family and cultural setup and to have a relationship with both parents.

African charter on the rights and welfare of the child: adopted in 1990, in Addis Ababa, puts emphasis on the need to prevent sale and trafficking of the children, child kidnapping and child begging.

7.National Planning and Budgeting Process

National budgeting process is informed by the planned activities and the Target for a particular financial year through inclusive consultations and engagements. This requires a high level of coordination led by the Ministry of Finance and Economic Planning.



The figure above illustrates the process that informs and forms the basis for national budgeting. Over the past years, the government initiated and implemented reforms in national budgeting process whereby plans inform the budget based on national priorities and international and regional commitments and conventions/agreements.

8. Budget Analysis: Allocation and Gaps

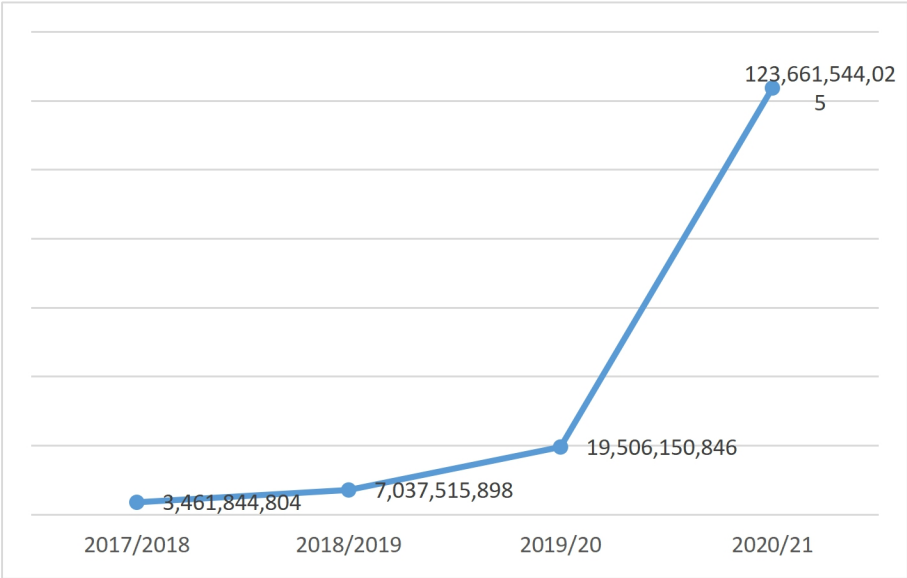
The proposed budget for every financial year reflect changes in the resource envelope as well as the corresponding adjustments on expenditures. It takes into consideration national priorities and emerging issues on each particular financial year, for example the outbreak of Covid-19 in the 2020/21 financial year.

8.1. Education Sector

Education sector budget covers expenditure in Ministry of Education and its affiliated agencies including Rwanda Education Board (REB) currently Rwanda Basic Education

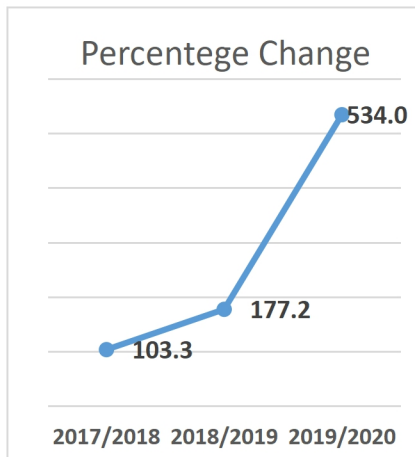
Board, Higher Education Council (HEC), Work force development Agency (WDA) Currently Rwanda TVET Board (RTB), University of Rwanda (UR) and Rwanda Polytechnic (RP). The budget allocation to education sector intends to achieve the strategic objectives that will enhance demographic dividends through access to quality education to Rwandan Child especially primary and secondary schools.

Education Quality and Standards



The graph above indicates the government commitment to ensure access to quality education and standards **such that unusual increase on this program increase % in financial year 2020/21 to 123 billion from 19 billion** in previous years. The budget for this program increased from 1.43% in 2017/18 to 25.39% in 2021 of the overall budget allocated to education sector. Government and partners appreciates this commitment. However, this funds needs to be spent effectively and remove other challenges that may affect quality of education such as low salary of teachers. In the past years the government commitment was to ensure access to education and school enrollment. According to world bank report of 2019, Rwanda registered enrollment of 94.79 %. under NST1, the overall objective is human capital development through providing quality education at all level from pre-primary to tertiary education and producing competent and competitive workforce on labor market in the world.

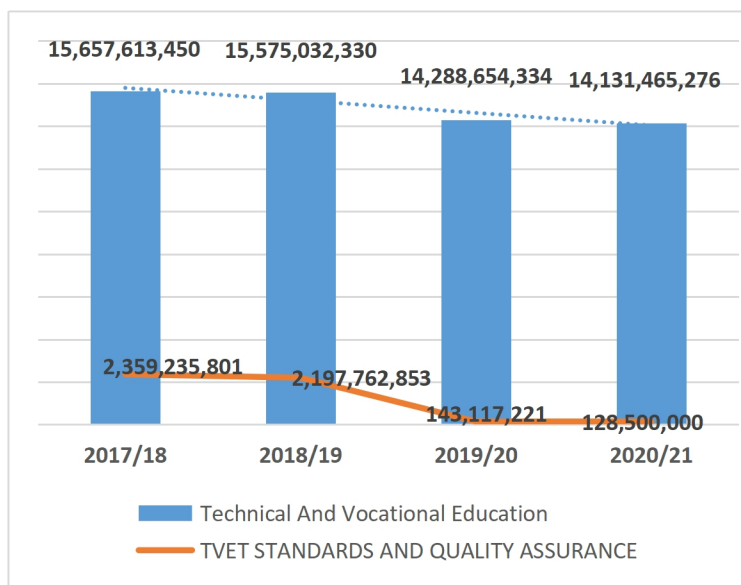
The figure below illustrates the `Government commitment to enhance quality and standard education in Rwanda.



Since 2017//2018 the budget allocated to education quality and standards has been increasing beyond 100%. In 2018/19, the budget was doubled and increased 103%, in 2019/20 it increased 177.2% while in 2020/21 budget allocated to education quality and standards increased 534%. Despite the facts that the government has committed a good envelope to this program, a lot of investment is still needed to address existing challenges. The report indicates the number of children enrolled in primary school only 71% complete this level. There is also gender gaps in schools and low level of enrollment in pre-primary and classrooms are often too crowded, with an average of above 50 students for every qualified teacher while the standard is 45 students/teacher.

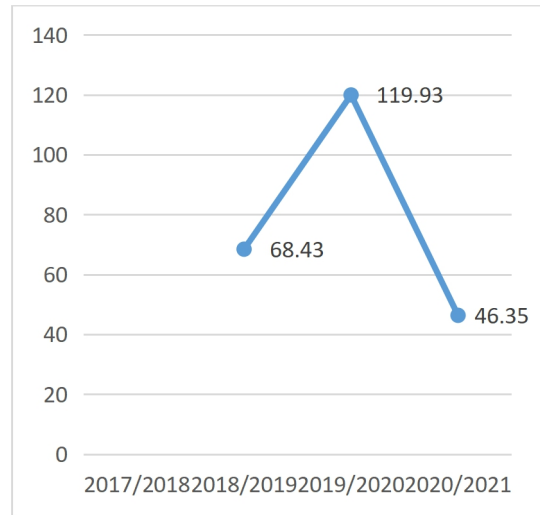
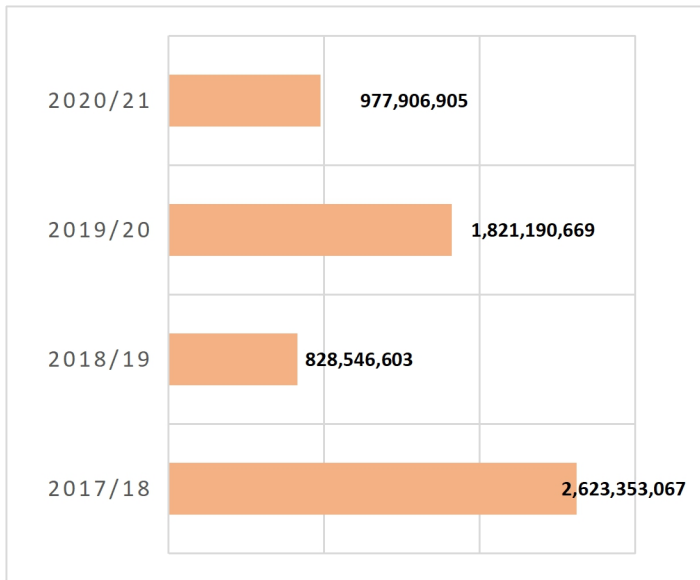
Vocational Education Technical and TVET Standards and Quality Assurance

NST 1 emphasizes that TVET will be enhanced and promoted in a bid to produce skilled labor. In this regard the proportion of TVET students will be from **31.1%** (2017) to **60% by 2024** to address the challenges of mismatch of the labor market demand. It has been noted that there has been a gradual reduction of the budget allocated to TVET program. This contradict the strategic objectives and may affect NST1 target that aims at promoting TVET and to meet labor market demand and unemployment challenges



There is a huge and greatly decrease budget allocated to standard and quality assurance sub-program. Therefore, this will affect the quality of education and this calls for a need to increase funds needed to promote TVET programs both for accessibility and quality so that the graduates may be able to compete on the labor market in Rwanda and abroad.

Teacher Development and Management

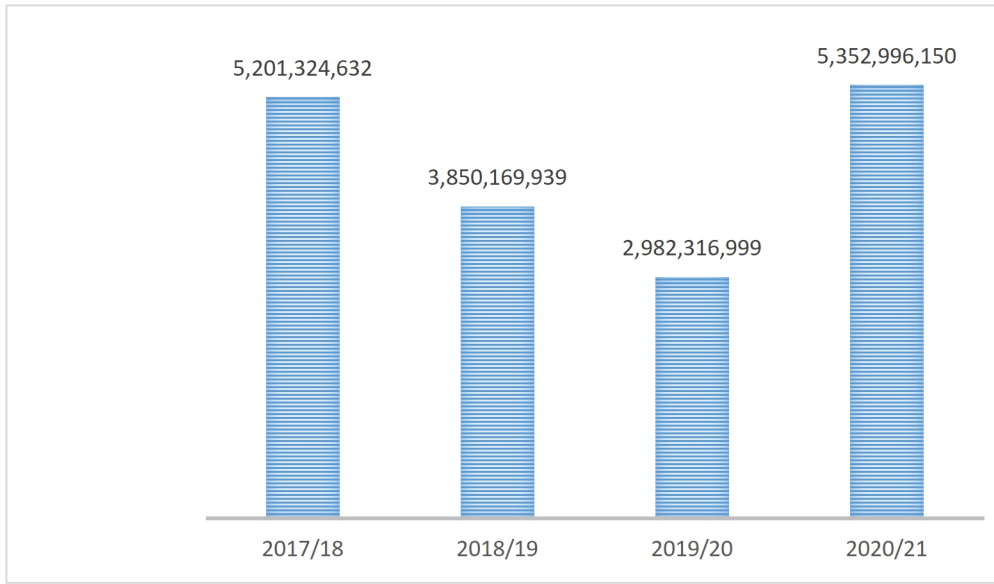


Increased number of qualified teachers and their welfare is very key to ensure access to quality education. It has been observed that budget allocated to the teacher development and management program, sub-program has been constantly fluctuating such that between 2019/20 and 2020/21 fiscal year budget for teacher development has reduced to a half from **1.8 billion to 997 million** respectively.

In 2017/18 financial year the budget for teacher development was 2.6 billion and in the 2018/2019 the budget reduced to 823 million which implies a reduction of 68%. In the year 2019/2020 the budget increased to 1.8 billion which means 119.9 from previous year. In the current year 2019/20 the budget reduced by 46.35%.

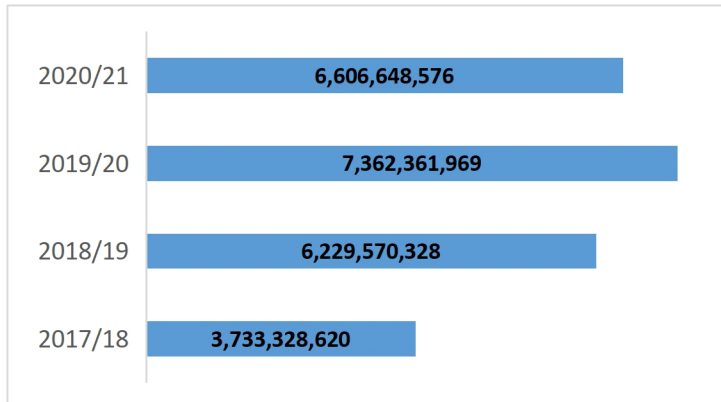
The quality of education depends on the teacher's ability to deliver and transmit skills and knowledge to students. Teachers who are mentally, emotionally, socially and financially stable are very fundamental aspect to enhance quality education all over the world. However, the table above indicates and contracts the government of Rwanda to have high quality education. Because teacher's development and management program is not given enough resources. Take an example, Employees in education sector are less paid compared to other sectors. The graph indicates that there is much needed efforts to enhance teacher's capacity and incentives in a bid to attract more young and brilliant graduates to join the profession.

ICT integration in Education program



NST1 aims at improving the quality of education at all levels among other strategies; strengthening use of ICT based solutions whereby the number of schools connected to internet will increase to 1000% by 2024 from 10% in 2016/17. However, ICT integration in education has inconsistent budget allocations yet this is one of the pillars that will transform education sector in Rwanda. For the financial year 2019/2020, the budget, has been facing gradual decrease. In the 2018/19, budget for ICT integration in schools reduced by 26.9% to 3.8 billion from 5.2 billion in 2017/2018 financial year and then further reduced by 23.6% to 2.9 billion in 2019/2020. However, in the 2020/21 financial year, budget for ICT increased by 44.23% to 5.3 billion. The increase in the current indicates government ambitions transform Rwanda in ICT hub through education. Despite the fact that the Government has greatly financed ICT and access in schools, the challenges of ICT infrastructure are still existing such as limited internet in rural area and where it is accessible its affordability remain high to facilitate e-learning for students. Based on the current demand of ICT in education, this budget is small and more investment is highly needed in the sector to enhance quality of education through competence curriculum.

Examinations and Accreditation



An increase has been noticed for three years from 2017/2018 to 2019/20, however the budget has slightly reduced in 2020/21.

Though there is inconsistency in budget allocated to examination and accreditation, no big difference that has been observed for the last three

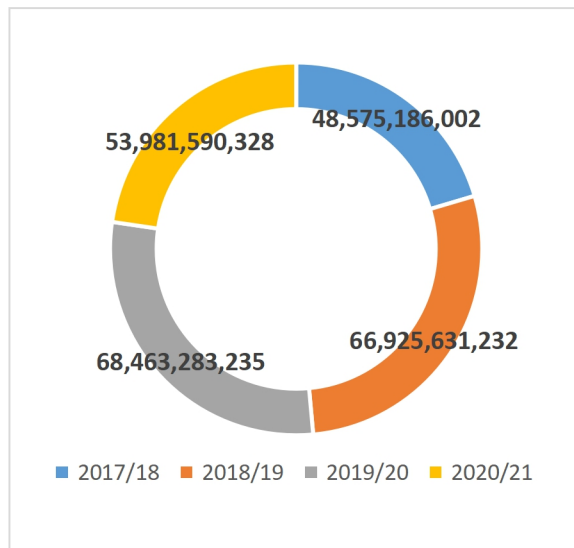
years. The finding of this sub-program has been in a normal range.

8.2 Health Sector

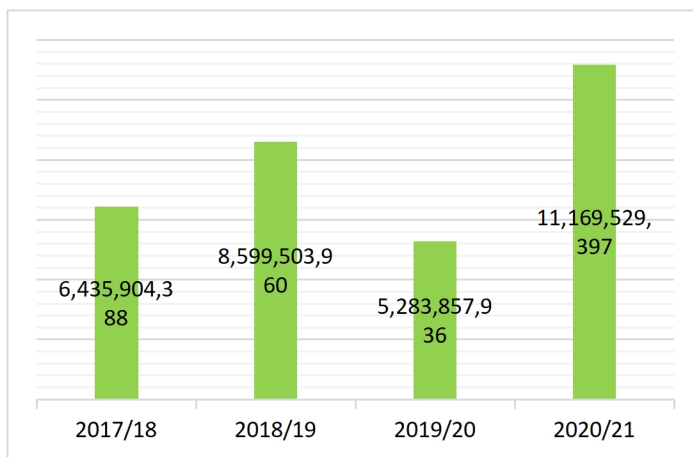
The Government of Rwanda has adopted national policy that aims to strengthening health systems by increasing access to health quality services for all through providing adequate health infrastructure, skilled and motivated health workforce as well as enabling health systems.

Health Service Delivery and Quality Improvement

Health Service Delivery and Quality Improvement has been recognized as key pillar for social transformation and Government is investing a lot of resources in health sector. **Despite the efforts and commitment to deliver quality health services**, there is inconsistency of funding the health service delivery and quality improvement such that budget increased from **66 billion** in 2018/19 to **68 billion** in 2019/20 and then reduced by 22.05% **to 53 billion in 2020/21**. This implies that the quality and delivery of health services will be affected. The reasons for this reduction and impact may be investigated



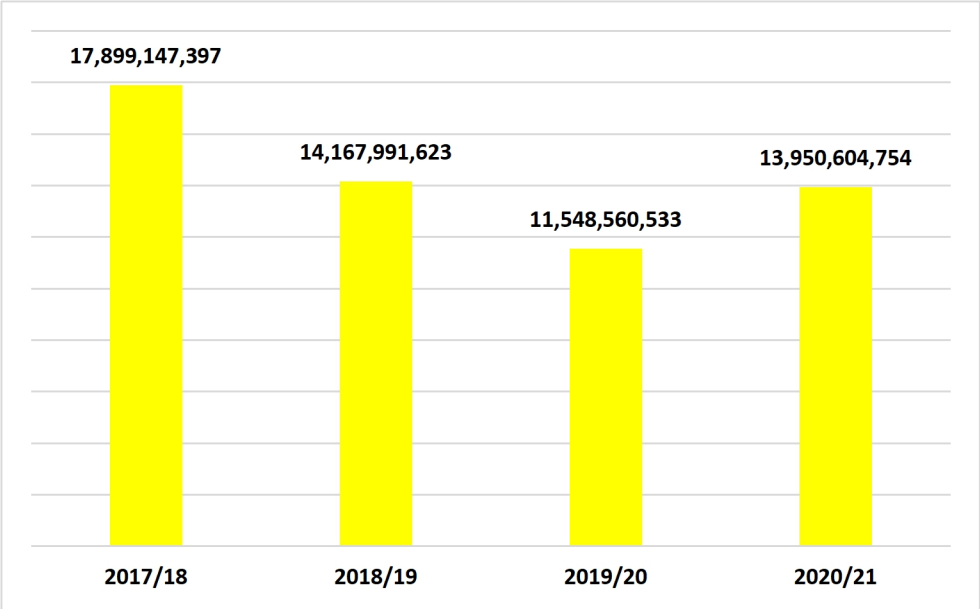
Maternal and child health program



NST1 targets to improve child health and reduce maternal mortality ratio to 126/100,000 in 2024 from 210/100,000 (2013/14) and under five mortality rate to 35/1000 in 2024 from 50/1000 (2013/14). Doubling the budget from 5.2 billion in 2019/2020 to 11.1 billion in 2020/21 is an inspiring trend. Nevertheless, this objective requires consistent budget allocations to achieve the set target in the NST1

within the stipulated period. Consistent budget allocations will facilitate timely implementation of strategic interventions such as vaccination and delivery at health facilities among others.

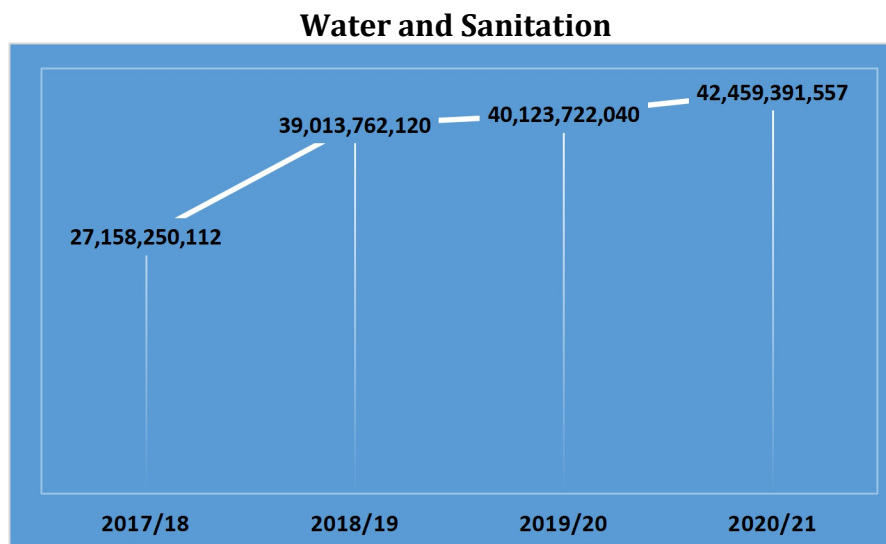
Infectious Diseases Prevention and Control



NST 1 targets to strength disease prevention awareness and reduce communicable and non-communicable diseases. This has to be achieved through undertaking community mobilization to prevent diseases through maintaining hygiene, promoting physical exercises. Furthermore, this will be achieved through reinforced universal access to Malaria, TB and HIV treatment for all. Nevertheless, there is high need to allocate more resources in a bid to achieve this objective.

8.3 Water and Sanitation

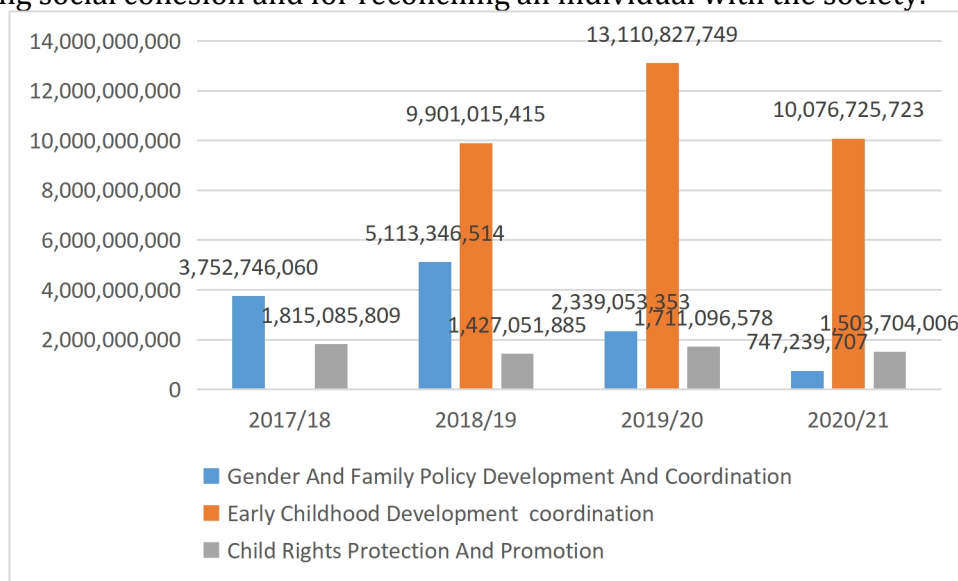
The Water and Sanitation sector in Rwanda is being considered as one of the key pillar that is about ensuring high standards of living for all Rwandans; improve quality of life, modern infrastructure, transformation for prosperity. The sector aims to increase the proportion of the population/households accessing improved source of water from 84.8% (EICV 4) to 100% and the proportion with improved sanitation services/ facilities from 83% (EICV 4) to 100%. It is also envisioned to increase the proportion of the rural population living within 500m of an improved water source from 47% (EICV4) to 100%, and to raise the proportion of the urban population residing within 200m of an improved water source from 61%(EICV4) to 100%



The budget to water and sanitation has been increasing for the last fiscal years. The trend is positive and highlight the need for clean water from general public. water and sanitation program does not give enough weight to the public outcries concerning lack of access to clean water in the country. Water scarcity affects children both at home and at school. It denies them safe drinking water, spend much time walking long distances to collect water thereby reducing the time they would have used to revise their books, and eventually leads to poor performance in the exams. Walking long distances in search of water may expose children to violations.

8.4. Child Rights Protection and Promotion and Early Childhood Development Coordination Programs

The GoR attention on family issues, early childhood development and child rights protection, illustrates its determination to change the Rwandan society and strengthen its social assets, basing on positive national cultural values. Rwanda lays such great emphasis on family because it is considered as an essential element for safeguarding social order, maintaining social cohesion and for reconciling an individual with the society.

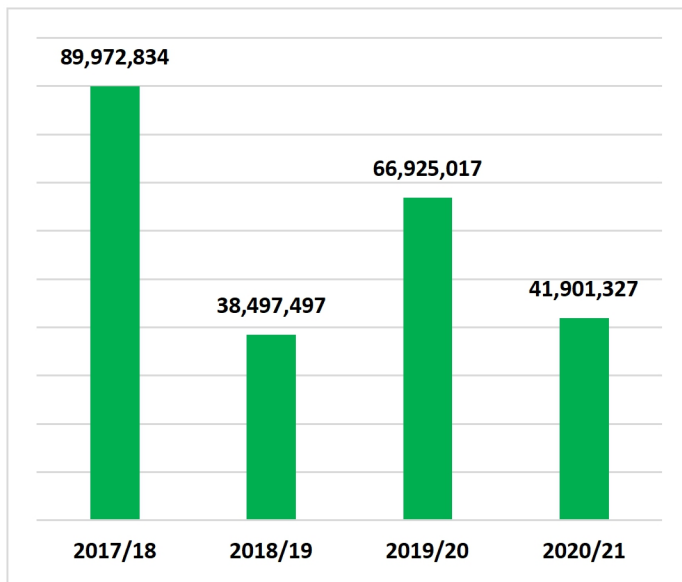


Child rights protection, promotion, and early childhood development coordination programs have been allocated a small budget **12.2 billion** compared to **17. Billion** the last fiscal year 2019/2020. This means a decrease of 28% (4.8 billion). However, this allocation is likely to affect priority area four (4) under social transformation pillar in NST1. The area has a pool of strategic interventions that focus expressly on laying a strong education foundation for the Rwandan child. This small budget allocation does not help to respond to the concerns of children and makes coordination of childhood programs very hard.

It is also noted that, Child Rights Protection has been allocated little amount (1.5 billion) in 2020/21 fiscal year compared to 1.7 billion of the previous year budget. However, this allocation may affect children's rights and put them to high risk of violence and abuse. Child protection issues at local levels (cell& sector) are not getting enough budget for prevention and responses to existing cases. The local home grown solutions mechanisms in charge of these cases are overloaded and sometimes lack effective and efficiency in their work.

8.5 Gender-Based Violence Prevention and Response Sub-Program

Gender-based violence (GBV) is still a widespread problem in Rwanda, with women and children remaining the primary people affected. However, the government committed to fight against this problem. Innovative national strategies and policies have been initiated by the government to eliminate GBV and promote gender equality at all levels.

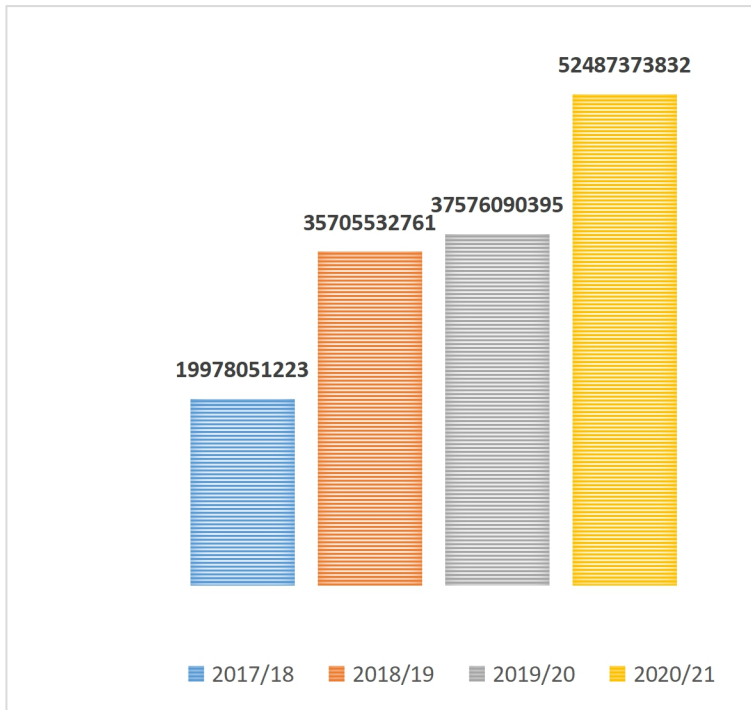


NST1 stresses strengthening prevention and response strategies to fight gender-based violence (GBV) and child abuse. However, the graph above contradicts this objective given that the trend of budget allocation for this subprogram declines. The number of gender based violence cases escalated to 5,013 from 4,124 in 2018. Children are the most individuals being affected through different forms of child abuse from the community and irresponsible parents. However, this sub-program is still allocated little budget. Gender based violence and responsive

program deserves to be an independent program with enough budget allocations to fix the root causes of GBV by introducing different counteractive measures in the community. The little budget also cannot allow responsible institutions to carry out multiple community awareness programs to fight GBV and child abuse crimes.

8.6 Social Protection Interventions

The Social Protection interventions aims at playing an important role in enabling the government to tackle poverty and inequality across Rwanda. It complements other government programs as it focuses on enabling the country to achieve its commitments as sets out in NST1

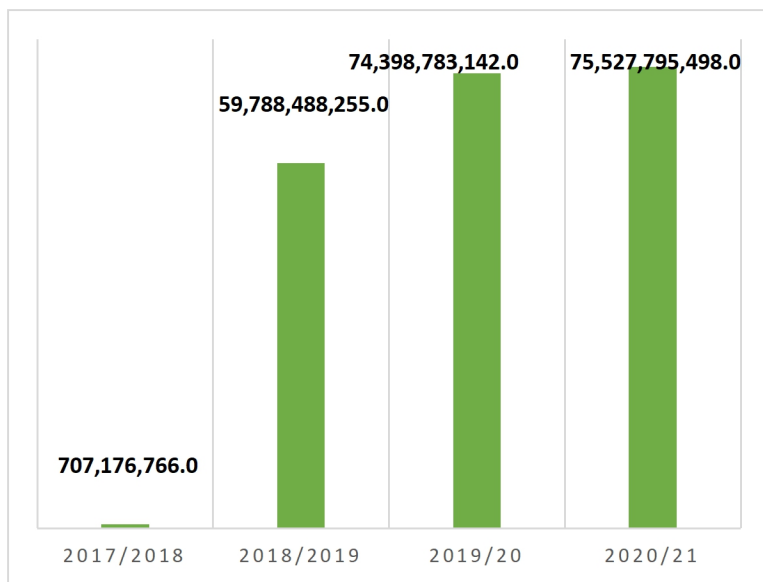


The Government of Rwanda is committed to building a national social protection system that aims at eliminating poverty and extreme poverty. This intervention requires multiple actions that offer incomes and decent jobs as well as supporting vulnerable groups. For the last four years, the Government committed a significant of budget to support social protection programs such as VUP, Girinka and public works. The figure above explains government commitment and

budget allocation to social protection where it increased to **52 billion** in 2020/21 financial year from **19 billion** in 2017/18 FY. Nevertheless, budget allocated to this program cannot address all related issues to poverty and extreme poverty. However, this objective requires consistent budget allocations to achieve the set target in the NST1 within the stipulated period.

8.7 Sustainable, Diversified and Climate Smart Crop and Animal Productivity

With nearly 70% of the workforce still in agriculture, has not reached its full potential and investments in climate resilient techniques for farming coupled with improvements in value chains is expected to yield significant future gains in both growth and poverty reduction.



The graph depicts the increase in budget allocation to enhance climate resilience for diversified crop and animal productivity. Given that the sector is main economic contributor and employs the majority of the population, most of the farmers depend on the rain in a bid to carry out their farming activities. The agenda for NST 1 is to transform and modernize agriculture. Therefore, there is a need to increase the budget for agriculture to scale up small scale

irrigation and inputs for farming. Increased budget in the agriculture will enhance productivity and food security. The CUI requests the Government to increase the share of agriculture budget to ensure crop and animal productivity and food security and hence will address the problem of chronic malnutrition and poverty.

9. Budget Spending

The execution of the budget during the last three consecutive years was based on the revised budget allocated to the program and subprograms. The table below captures figures of budget spending for the last three financial years. The budget spending may be affected by disbursement of external support funds. In such cases a delayed or slow implementation of activities occurs. Budget spending analysis captures the overall spending by sector¹ and spending by programs².

¹ Table one

² Table Two

Table 1: Expending by the Sector

Year	Sector	Revised	Execution	Rate
2017/2018	Education	240,486,878,694	220,658,058,781	91.75
	Health	197,351,473,973	166,519,460,337	84.38
	Agriculture for sustainable food security	118,560,600,743	64,742,117,493	54.61
	Social protection	86,495,811,022	54,372,310,496	62.86
	Water and Sanitation	40,300,658,384	25,860,292,970	64.17
	Family Promotion and children rights	4,579,858,270	3,747,647,189	81.83
2018/2019	Education	278,209,551,768	253,153,932,360	90.99
	Health	232,418,525,319	222,916,971,604	95.91
	Agriculture for sustainable food security	123,482,172,708	98,212,787,612	79.54
	Social protection	124,079,997,898	118,223,421,997	95.28
	Water and Sanitation	48,031,950,970	36,899,977,978	76.82
	Family Promotion and children rights	16,998,493,664	12,916,138,680	75.98
2019/2020	Education	313,385,325,246	258,586,295,285	82.51
	Health	232,418,525,319	205,235,503,966	88.30
	Agriculture for sustainable food security	149,265,058,851	107,136,813,286	71.78
	Social protection	128,121,620,442	126,122,923,163	98.44
	Water and Sanitation	45,207,490,669	22,685,214,316	50.18
	Family Promotion and children rights	16,172,856,862	16,112,391,916	99.63

Under NST1 Government of Rwanda committed to enhance and sustain the registered achievements in gender mainstreaming, family promotion through a number of interventions such as expanding social protection and family promotion programs among others. However, the underspending has been observed in some sectors. In 2017/18, the spending for social protection was at 62.86% and agriculture at 54.61%. In, 2019/20 spending for water sanitation was at 50.18%. The underspending has negative impact to social and economic transformation and its magnitude should be investigated.

Table 2: Budget Spending by Program

Sector	Program	2017-2018			2018-2019			2019-2020		
		Revised Budget	Spending	Rate %	Revised Budget	Spending	Rate %	Revised Budget	Spending	Rate %
Education	Education Sector Planning And Coordination	3,125,125,578	2,566,483,628	82.1	1,942,293,819	1,851,006,009.51	95.3	835,326,868	218,669,888	26.2
	Education Quality and Standards	3,461,844,804	3,799,229,267	109.7	7,037,515,898	5,686,312,845.58	80.8	8,306,777,696	8,496,435,548	102.3
	ICT in Education	5,923,799,482	5,609,162,636	94.7	3,449,624,714	3,566,911,954.28	103.4	12,329,846,724	12,268,118,089	99.5
	Technical And Vocational Education	5,968,862,017	5,252,753,486	88	11,126,418,784	8,111,159,293.54	72.9	4,968,760,354	4,356,154,775	87.7
	TVET Standards and Quality Assurance	2,359,235,801	0	0	2,197,762,853	1,617,553,459.81	73.6	122,639,229	116,797,311	95.2
	Curricula and Pedagogical Materials	6,651,897,328	5,411,718,856	81.4	8,993,661,823	7,131,973,825.64	79.3	4,484,105,679	3,463,779,494	77.2
	Teacher Development And Management	2,623,353,067	1,785,241,190	68.1	828,546,603	594,896,460.95	71.8	1,406,017,533	897,613,305	63.8
	ICT Integration In Education	5,201,324,632	5,411,718,856	104	3,850,169,939	3,326,546,827.30	86.4	1,095,759,876	840,414,444	76.7
	Examinations And Accreditation	3,733,328,620	6,547,490,862	175.4	6,229,570,328	5,731,204,701.76	92.0	7,162,245,302	6,860,470,412	95.8
	Technical And Vocational Education	9,688,751,433	4,432,292,882	45.7	4,448,613,546	3,269,730,956.31	73.5	6,212,276,531	4,467,009,726	71.9
Health	Health Sector Planning, Monitoring and Evaluation	10,458,997,094	8,659,339,337	82.8	46,573,576,112	36,327,389,367.36	78.0	27,220,417,150	26,957,092,138	99
	Maternal, Child and Adolescent Health	6,440,895,413	4,882,030,423	75.8	8,599,503,960	4,093,363,884.96	47.6	2,942,545,268	2,161,396,366	73.5
	Infectious Diseases Prevention and Control	17,899,147,397	12,120,322,013	67.7	14,167,991,623	10,073,442,043.95	71.1	12,908,457,735	31,253,871,002	242.1

	Health Service Delivery and Quality Improvement	36,702,063,955	36,370,989,850	99.1	66,925,631,232	58,894,555,484.16	88.0	53,165,386,550	50,527,733,787	95
Water and Sanitation and Rural Settlement	Water And Sanitation Policy Development And Monitoring And Evaluation	60,000,000	45,569,675	75.9	224,500,000	170,171,000.00	75.8	123,000,000	122,167,835	99.3
	Rural Settlement Planning And Development	2,994,041,183	2,969,120,596	99.2	5,135,665,139	3,959,597,822.17	77.1	5,043,893,513	5,038,141,318	99.9
	Water And Sanitation	27,158,250,112	16,605,232,744	61.1	39,013,762,120	31,757,202,365.68	81.4	22,588,071,868	20,938,202,834	92.7
Family and Children Rights	Gender And Family Policy Development And Coordination	3,752,746,060	239,014,766	6.4	5,113,346,514	3,052,667,868.86	59.7	780,658,685	725,027,298	92.9
	Child Rights Protection And Promotion	1,815,085,809	1,181,156,455	65.1	1,427,051,885	1,221,556,413.56	85.6	760,944,176	477,855,368	62.8
	Early Childhood Development coordination	41,876,000	41,876,000	100	9,901,015,415	8,633,685,441.88	87.2	13,616,562,658	13,586,777,806	99.8
Agriculture and Food Security	Sustainable, Diversified and Climate Smart Crop Production and Animal Productivity	6,109,555,626	4,463,138,553	73.1	59,788,488,255	50,820,215,016.75	85.0	42,129,041,904	37,417,929,316	88.8
Social Protection	Social Protection	55,309,313,553	51,518,722,335	93.15	74,320,833,379	53,309,612,145	71.73	68,095,472,894	67,038,012,439	98.45

The table above indicates that the spending of some programs is low as below 50% of the total budget and other overspending has been noticed. Both under spending and over spending have impact on the performance and realization of the objectives and targets. Below is a summary of program with low spending:

1. Fiscal year 2017/2018

- Gender and Family Policy Development and Coordination: 6.4%
- Water and Sanitation: 61.1%
- Child Rights Protection and Promotion: 65.1%
- Infectious Diseases Prevention and Control: 67.7%
- Teacher Development and Management: 68.1%

2. Fiscal year 2018/19

- Maternal, Child and Adolescent Health: 47.6%
- Gender and Family Policy Development and Coordination; 59.7%
- Social protection 71.73%

3. Fiscal year 2019/2020

- Education Sector Planning and Coordination: 26.2%
- Teacher Development and Management: 63.8%
- Maternal, Child and Adolescent Health: 73.5%

The figure above call for an immediate action for under expenditure performances. Under the NST 1 ambitious goals and targets have been realistically set to advance national development agenda. It is in this regard that an envelope to support the implementation of this has been suggested and every year Government mobilize and avail resources. However, the underspending contradicts and negatively affect the implementation performance and as the result goals and targets set cannot be achieved.

It has also been noted that, there has been over spending; for example, in fiscal year 2019/2020, an overspending up to 242.1% occurred on the control of infectious diseases. Such an expected expenditure happened in the last quarter of the financial year during the outbreak of covid-19. Therefore, this call for establishing of an emergency fund that can help to deal with emergency issues such as covid-19 and its consequences.

10. Comparative Analysis to National Budget

A comparative analysis has been made to ascertain the share of sectors under the review towards national budget. The comparatives analysis provides a picture and understanding of shares comprised by the sectors under the review in comparison with national budget and other program. It helps to identify gaps and more financing needs committed to transformational programs for community sustainable developments

Sectors	2017/2018	2018/19	2019/20	2020/21
	2,115,391,665,081	2,585,150,586,717	3,464,796,040,098	3,464,796,040,098
Education	240,486,878,694	278,209,551,768	313,385,325,246	487,132,721,344
	11.37	10.76	9.04	14.06
Agriculture for Sustainable food security	118,560,600,743	123,482,172,708	149,265,058,851	123,744,896,017
	5.60	4.78	4.31	3.57
Health	197,351,473,973	232,418,525,319	245,400,365,773	282,312,059,247
	4.09	4.80	3.70	4.69
Social Protection	86,495,811,022	124,079,997,898	128,121,620,442	162,612,367,706
	4.09	4.80	3.70	4.69
Family promotion and Children Rights	4,579,858,270	16,998,493,664	18,413,804,910	10,462,641,858
	0.22	0.66	0.53	0.30
Water and sanitation	40,300,658,384	48,031,950,970	45,207,490,669	40,962,028,607
	1.91	1.86	1.30	1.18
Total	687,775,281,111	823,220,692,353	899,793,665,912	1,107,226,714,806
%	32.51	31.84	25.97	31.96

Total spending increase has been observed year on year. However, when compared to national budget, the resources allocated to six sector under the review is not increasing as the national budget increase. slight decrease has been noted from 32.51% in 2017/2018 to 31.96% in 2020/21.

Education sector emerge as the first sector that get the biggest envelope which stands between 11.3% in 2017/18 and 14.06% in 2020/21 in terms of percentage. the increase in education sector is noticed and it reflects the government commitment to scale up access to quality education. Despite of the increase, resources invested are not proportional to national budget because fluctuations have been observed.

The budget for education, health sectors and social protection have been increasing year on year for the last four years. However, the budget for agriculture, water and sanitation have not registered consistent increase because the fluctuations have been observed such that budget for these sectors have decreased for the current year. The reasons for this fluctuations should be subjects of other studies.

11. Conclusion

The CUI recommends the effort and investment made by the Government in the areas under the review but also recommends the following:

- Agriculture is major economic sector that employs 70% of the population especially in rural areas and the sector still dominated by subsistence farming with limited production. It also greatly depends on the rainy season. The main area for investment in agriculture is small scale irrigation, knowledge transfer, mechanization and extension services. The CUI requests the Government to increase the share of agriculture budget to ensure crop and animal productivity and food security and hence will address the problem of chronic malnutrition, stunting and poverty.
- Social security remains as challenge where there is number of population who still need government support in a bid to graduate from poverty to sustainable income earning. Therefore, CUI calls for the Government to increase the budget for social protection initiatives such as public works because, the analysis made noted that funds allocated to this program cannot address all problems related to social protection.
- CUI also calls the Government and stakeholders especially civil society to put in place an effective methodology to monitor use of the budget allocated to social protection. Regular monitoring identifies gaps, challenges and inappropriate working methodology and therefore put in place measures and strategies that can facilitate increased performance.
- Since the outbreak of Covid-19, economic and social sectors have been greatly affected. There is a need and CUI recommends to establish an emergency fund that can help to deal with the emergency problems such as infectious diseases or natural calamities.
- The Government committed to end domestic violence, however it has been noted that budget allocated to this program has gradually reduced. This creates gaps and risks for the increase of domestic violence cases because the responsible institutions may lack needed resources to deal with and address these problems. Therefore, CUI recommends for the Government to increase the budget in this area to fight domestic violence but mostly through community mobilization and sensitization.
- NST 1 emphasizes that TVET will be enhanced and promoted in a bid to produce skilled labor. In this regard the proportion of TVET students will be from **31.1%** (2017) to **60% by 2024** to address the challenges of mismatch of the labor market demand. CUI reiterates the need to increase budget allocated to TVET not only to meeting the enrollment targets but also the quality of education for the graduates to meet global labor demand and have competitive skills in the country and abroad that meets labor market needs.
- Access to clean water remains a challenge especially in rural areas. Thus, children walk long distance and spend long time looking for clean water. As consequence of this problem, many children at many times do not attend classes and consequently the quality of education being affected at the end. Therefore, CUI advocates for an increased budget on interventions aiming at ensuring safe and sustainable access to

clean water both in urban and rural areas. There is a need to revamp non-functional water systems in rural areas.

- Rwanda target is to become an ICT hub and knowledge based economy through education system. However, ICT infrastructure especially in rural areas such as internet connectivity and cost remain a challenge. CUI commends efforts made but there is a long way to go which needs more investment to ensure internet connectivity, ICT literacy among others.
- Health Sector has the biggest share of the expenditure towards national budget expenditure which is between 3.53% in 2019/20 and 6.18% in 2017/18 financial year. Health sector is followed by agriculture which stands between 2.10% and 3.03 % and the third is the education sector which is between 0.04 and 3.67%. However, the spending of the health and agriculture sectors towards national budget spending have registered downward trend from 6.18% in 2017 to 3.53% in 2019/20 and agriculture spending from 3.03% in 2017 to 2.10% in 2019/20. A further analysis can be made why this downward is happening but this is an indicator that the spending contradicts the national budget objective for increasing quality access to health and education.