



Institute of Policy Analysis
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Policy Brief on the Analysis of 2013/2014 Rwanda National Budget

To sustainably attain self-reliance and dignity:

- Increase investment for rural poor women smallholder farmers
- Eliminate all tax holidays to foreign companies/corporations, to increase domestic revenues
- Increase investment in pre-primary education to cater for the needs of children from rural poor households
- Increase investment in rural sustainable agriculture alternatives to reduce women's unpaid care burden

The Purpose of the Analysis

This report provides an analysis of the 2013/14 Budget with critical focus on areas concerned with promoting the rights of women and in particular, small holder farmers. Action Aid takes a rights-based approach to development and is especially concerned with promoting the rights of women and girls. In Rwanda it works primarily with rural poor smallholder farmers focusing especially on women. It also has specific interests on issues relating to Tax incentives and exemptions, development assistance and cooperation, and Quality Public Education that have direct impact on the life of people living in poverty hampering attainment of desired Self Reliance and Dignity.

The 2013/14 Budget Outline

In line with the Rwandan government's design and desire to become a middle-income economy by 2020 as stated in the EDPRS-2, the government presented the 2013/2014 Budget with the theme: Striving for Self-Reliance and Dignity aimed at stimulating sustained pro-poor economic growth. At the same time it aims to reduce reliance on development assistance by mobilising more domestic resources; stimulating increased foreign and local private sector investment; and increasing exports. To provide the resources necessary to fulfil Rwanda's economic and social objectives, the 2013/2014 Budget is informed by the Budget Framework Paper 2013/14 and the government's medium-term debt strategy.

The Budget prioritises investment in projects and programmes that will drive economic transformation and address the binding constraints to economic growth in line with the strategy for progressing towards achieving Vision 2020 set out in EDPRS-2. At the same time it recognises the need to invest in foundational issues, especially pre-school and primary education and health recognising that an educated and healthy workforce is an essential foundation for economic transformation. Investment in education and health is also in line with the government's pro-poor policies and will ensure that economic inequalities are reduced and the poor are supported to sustainably exit poverty.

However, it is important to ask why the funds to be invested and the proportion of the Budget allocated to the thematic issues has changed so dramatically since EDPRS was finalised (Table 1), only shortly

before the Budget was presented to parliament, with the reallocation anticipated to continue in 2014/15 and 2015/16. What will be the impact of the reduced investment in rural development and how will it affect the outcomes from EDPRS-2? Will some groups in the population benefit and others suffer? What impact in particular will it have on economic development in rural areas? We can ask much the same questions about the reduced allocations to health and education from the foundational issues budget and the reduction in overall spending on education from an anticipated 20% of the Budget to 15% and health from 13% to 9%.

As detailed in Table 1 and Figure 1 below, the government is investing a significant amount in economic transformation, RWF458.4 billion, to drive Rwanda's vision of becoming a private sector led middle-income country by 2020. Investment plans include projects to increase power-generating capacity, provide electricity to more districts, improve major roads, construct regional industrial parks, and increase agricultural exports and e-government. The government is also investing RWF 163.2 billion in rural development to transform the agricultural sector into a modern commercial sector, reduce rural poverty and improve the quality of life and economic wellbeing of people living in rural areas. Investment plans in this area include projects to transform the agricultural sector into a modern and productive sector, to provide a national food reserve and to increase access to safe water and hygienic sanitation. To increase productivity and promote youth employment around the non-farm sector, the government is investing RWF 163.2 billion to support the target of 50 per cent non-farm employment by 2020. The emphasis in this area is on projects that will create a productive and healthy work force.

To guarantee accountable governance and ensure adequate back-office capability and capacity to implement the EDPRS-2 priorities the government is investing RWF 41.1 billion in accountable governance and RWF 214.3 billion in support functions. This budget allocation is meant to ensure that the state is capable of managing economic transformation, improves service delivery and increases citizen participation and public accountability that promotes democratic governance. The projects to be invested in include statistical surveys, national cyber security, support to local government projects and inclusive participation in governance.

However, it is important to ask who will benefit most from these investments? Will those who are already better off and those living in urban areas disproportionately benefit? The investments that are being made in rural life largely focus on stimulating agricultural transformation, which may improve the lives of the better off in rural areas but do little to lift the poorest and landless poor out of poverty. Here, again, it is important to ask why there has been such a large reduction in investment in this area and increased investment in economic transformation?

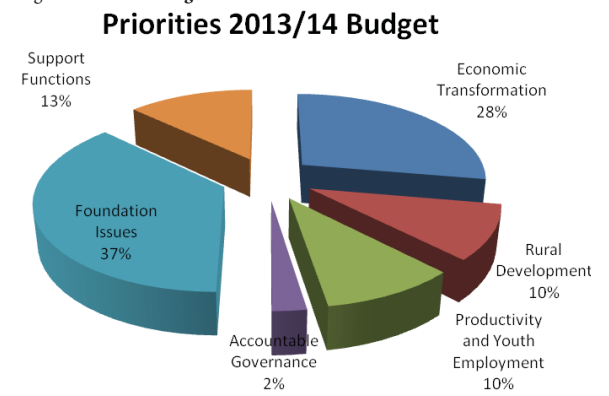
Table 1: Actual 2013/14 Budget and Anticipated Investment in EDPRS-2, Million RWF

	2013/14 Budget	EDPRS-2
Economic Transformation	458,453	284,774
Rural Development	164,288	635,519
Productivity and Youth Employment	163,160	145,383
Accountable Governance	41,069	13,009
Foundation Issues	612,197	644,321
Support Functions	214,299	
Total Budget	1,653,462	1,723,005

(Source: Draft Finance Law 2013/14; Ministry of Finance and Economic Planning 2013)

Table 1 below shows that investments in economic transformation take a large proportion of the both the 2013/14 and the long term EDPRS allocation. The pertinent question to ask include the following. Is the government investing in economic transformation in ways that will increase the urban-rural divide by attracting private sector investment to urban areas rather than investing in rural areas? What is the direct linkage between economic transformation and its impact on the poorest and the landless poor?

Figure 1: 2013/14 Budget Priorities

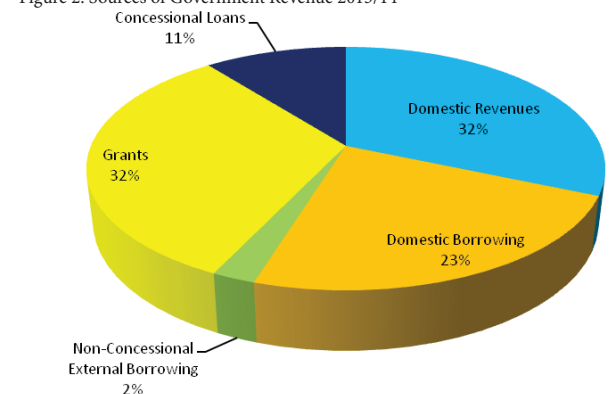


(Source: Draft Finance Law 2013/14, Annex II-9)

Budget Financing

The financing of the 2013/2014 Budget (RWF1653.5 billion), according to figure 2, is divided into five broad areas: domestic revenue (32%), domestic borrowing (23%), development assistance and grants (32%), external borrowing (2%) and concessional loans (11%). Of the total budget spent, 48% will be on capital investment (13.2 % of GDP) while 52% will be on recurrent expenditure (13.8% of GDP). The reduction in recurrent expenditure compared with 2012/13 reflects the fiscal consolidation policy of the government and the decline in external budget support.

Figure 2: Sources of Government Revenue 2013/14



(Source: Draft Finance Law 2013/14)



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Tax Reforms

We think that it is time for parliament to scrutinize and review current tax regimes in the country. Increasing domestic revenue is essential if reliance on development assistance is to be reduced. Yet Rwanda continues to forego taxes through the use of tax incentives and exemptions. Although in 2010 the government agreed that it would report the amount of revenue to be potentially foregone with the budget, it has not done so (Abbott 2011; IMF 2011). This leaves the parliament with no opportunity to scrutinise this lost revenue and makes these in effect hidden expenditures (Prichard 2010 a & b). Analysis of the tax foregone through tax incentives and tax exemptions in 2011 indicated that if fully collected they could have enabled the government to double the expenditure committed to health in that year's Budget or nearly doubled that on education (Abbott 2011). Are tax incentives and exemptions a good value for the revenue foregone? The matter is debated, but the balance of evidence suggests that tax incentives and exemptions are not a major factor in attracting private sector investment. In addition, firms given tax exemptions and incentives may simply move to another country or declare bankruptcy when they are no longer eligible for them.

Experts argue that if exemptions and incentives are to be given for private sector investment they should be tied to positive benefits such as numbers of Rwandans employed and investment in staff development. The zero rating of VAT on essential goods and services, VAT exemption for NGOs and the higher threshold for paying income tax for farm versus non-farm businesses is generally seen as pro-poor and justifiable. Nevertheless, it is revenue foregone and should be subject to parliamentary scrutiny and review (Abbott 2011).

Budget Allocation to Health, Education and Gender and Women's Empowerment

Investment in education and health as foundational issues and in total are well below those deemed necessary in EDPRS-2 to achieve the government's objectives. Health is allocated 9.5 per cent of the total Budget, which is well below the Maputo agreement of at least 15 per cent of the budget to be allocated to health. Education is allocated 15.2 per cent of the Budget well below the 20% anticipated in EDPRS and at the bottom end of the 15 to 20% recommended by the Oslo Declaration, UNESCO and UNESCO High Group Meeting. Allocations to health and education are also well below those anticipated in EDPRS-2.

Health is allocated 17.8 per cent of the foundational issues funding (RWF 109 billion) and education 13.3% (RWF 83 billion) compare to the EDPRS-2 anticipated allocation of 31 per cent (RWF 200 billion) and 26% (RWF 170 billion) respectively.

Given the urgent need to improve the quality of pupil learning in primary education if completion rates are to

be improved and the majority of children are to benefit from post-primary schooling is a sufficient amount being invested in pre-school and primary education? Will children from poor homes and those living in rural areas, who are less likely to complete primary school, be less able to take advantage of increased post-primary provision than those living in urban areas and from better off homes? Will poor communities have the economic, human and social capital to provide pre-school education for their children? Are the children who would benefit the most from pre-school education going to be excluded and what negative consequence this will have on their life chances?

Analysing the Proportion of Agricultural Expenditure in Total Public Expenditure at National Level

Public spending is one of the most direct and effective instruments that governments can use to promote agricultural growth and poverty reduction. Yet public agricultural spending in Africa has historically been very low compared with that in other developing regions. In 2003 the initiators of the Comprehensive Africa Agriculture Development Program (CAADP) sought to address this by getting Sub-Saharan African countries pledge to increase government support to agriculture in order to achieve the goal of six per cent annual agricultural growth. One of the ways to achieve this goal was to encourage African heads of state to allocate ten per cent of their national budgets to agriculture. Table 2 below shows the evolution of total public and agriculture spending derived from the revised budgets, which are the actual expenditures, classified according to the CAADP classification.

According to the CAADP definition, which only considers expenditures on agriculture within the agriculture ministry, the proportion of Rwanda's budget allocated to agriculture rose steadily from 3.3 per cent in 2006 peaking at 6.4 per cent in 2009/10 and has slightly declined to five per cent in the current 2013/14 Budget. The absolute expenditure has grown tremendously, starting from the low base of approximately RWF 13 billion in 2006 to about RWF 83 billion in 2013/14.

In budgeting practice, however, a number of expenditure items, which may be directly or indirectly linked to boosting agriculture, are implemented by different ministries and are therefore classified under different ministries in which they are implemented in Rwanda. This means that there is a need for proper classification of the functions of government to ensure harmonization of the Food and Agriculture Organization of the United Nations' (FAO) classification and that used by the NEPAD agency.

As defined by the FAO's Monitoring African Food and Agricultural Policies (MAFAP) program, agriculture expenditures are classified around four categories of agriculture expenses. These include: identifiable administration costs, expenses related to agriculture-specific policies, expenses related to agriculture support

policies and expenses directly spent on different crops and livestock.

Table 2 and Figure 3 below therefore show the evolution of agricultural spending as a proportion of total national expenditures between 2006 and 2013. The proportion of national budget allocated to the broad agriculture sector was about 10% in 2006 and slightly reduced to 9% in 2007. After 2007, the proportion of national budget allocated to agriculture increased steadily reaching 16% of the national budget in 2010. The past three years have had a slight decline in proportion of agricultural spending to about 13% of the national budget. In absolute terms however, total spending to the agricultural sector has increased steadily over the last seven years. Therefore, using the FAO MAFAP classification, Rwanda has surpassed the 10% CAADP requirement for public spending in agriculture over the last seven years except for 2007 when the percentage of spending in agriculture was below the CAADP requirement at 9%. However, the decline in the government's own financing within the core agriculture ministry in proportion to the total national budget is worrisome based on the fact that according to CAADP classification, Table 3 and Figure 4, Rwanda is below 10% CAADP commitments. The available data indicate a decline from 6.4% in 2009/10 to 5% in 2013/14 and this poses critical challenge on attaining sustainable Self Reliance and Dignity particularly for the rural women small holder farmers.

Analysis of Sub-sectors and Activities within in Rwanda's Agriculture Sector

One of the major setbacks governments face as they work to increase agricultural spending is the dearth of information about which types of agricultural investments contribute the most to development goals. Regardless of government policies there has to be a way to allocate resources across different agricultural sub-sectors whether by way of agriculture specific policies, general agriculture support policies or through specific crop support with the fundamental goals of increasing efficiency, maximizing productivity, and reducing poverty. In some cases governments may have clear principles on how to prioritize their scarce public resources, but they often lack the requisite information to formulate policies, outlining the principles, and designing strategies. As a result, government may end up allocating expenditures to activities that have large value for money but may be less inclusive in impact.

Expenditure on Producers' Inputs and Services in Rwanda (2006-2013)

Given that the majority of producers in Rwanda's agriculture sector are smallholder farmers, the majority of whom are women, we analyse expenditure on producers in terms of inputs such as fertilisers and on-farm services and income support in terms of Vision 2020 Umurenge Programme (VUP) direct support given to the poorest households in order to support their incomes in this section. The aim of this analysis



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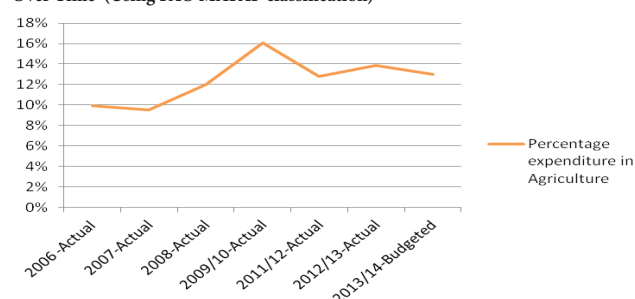
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Table 2: Classification of agricultural expenses using FAO categorization in Million RWF (2006-2013)

Year	Total Expenditure Agric. Sector	Identifiable admin. costs	I. Agriculture specific policies	II. Agriculture supportive policies	III. Total expenditures in support of Crop and livestock sector (policy transfers)	Total public Expenditures in National budget	Percentage expenditure in Agriculture
2006 - Actual	11,166.9	2,943.3	7,122.6	753.0	348.0	11,264.8	10%
2007- Actual	17,475.9	663.0	13,147.9	2,939.0	726.0	184,063.3	9%
2008- Actual	31,507.7	647.3	21,185.7	4,688.3	4,986.4	262,072.0	12%
2009/10- Actual	57,291.4	3,025.8	46,008.6	4,279.0	3,978.0	356,818.9	16%
2011/12- Actual	57,910.3	797.6	44,771.2	8,568.2	3,773.3	452,325.4	13%
2012/13- Actual	86,666.8	765.8	69,805.8	8,900.1	7,195.1	624,529.0	14%
2013/14- Budgeted	155,213.7	2,352.8	146,261.1	6,599.8	0.0	1,196,788.9	13%

Figure 3: Evolution of Agriculture Spending in Rwanda Over Time (Using FAO MAFAP classification)



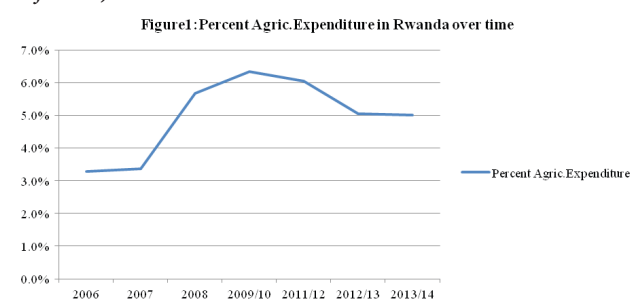
(Source: Rwanda Finance Laws 2006-2013)

Table 3: Evolution of Agriculture Spending in Rwanda Over time (Using Narrow CAADP Definition)

Year	Agric. Expenditure	Total Expenditure	Per Cent Agric. Expenditure
2006	12,988,944,887	396,192,477,411	3.3%
2007	17,795,968,726	527,972,000,000	3.4%
2008	38,212,700,165	673,975,527,207	5.7%
2009/10	57,090,603,369	898,962,483,481	6.4%
2011/12	67,621,050,663	1,116,851,388,145	6.1%
2012/13	78,377,122,018	1,549,859,475,474	5.1%
2013/14	82,978,644,319	1,653,467,462,173	5.0%

(Source: Revised Finance Laws 2006-2012; Draft Finance Law 2013/14)

Figure 4: Per Cent Agricultural Expenditure 2006-2013/14 (CAADP Definition)



Source: Revised Finance Laws 2006-2012; Draft Finance Law 2013/14)

is to lay out the trends in expenditures and determine the impacts it may have on the majority of producers in Rwanda's agriculture sector.

Except for 2006, expenditure on producers has been dominated by variable inputs such as fertilizers and these have consistently accounted for over 60% of direct expenditure on producers over the last seven years. The investment in inputs like fertilizer is a commendable one

but needs to be balanced with sustainable agriculture approaches that benefit smallholder farmers. Income support in terms of social protection given to poor households closely follows input expenditures as part of direct expenditure on producers and this average about 40% for the years the program has been implemented. On-farm service is third in proportion of budget and has accounted for an average of about 10 per cent of expenditure under this budget item. (Refer to table 9 and figure 32 in detailed budget analysis report, Abbott and Dickson, 2013).

The trend of concern, however, is the low level of capital in terms of labour saving technologies (e.g. machinery, equipment, tractors, etc.) invested in agriculture over the past seven years. Low capital investment in labour saving technologies and equipment increases the amount of drudgery faced by the majority of smallholder women farmers who are already burdened with unpaid care work in rural farm households. Government should increase the proportion of funding it allocates to capital investments in order to increase agricultural productivity and reduce drudgery on the part of smallholder farmers. Investment in technology should also include capital investments in energy and processing capacity in order to help add value to the increase agricultural production and subsequently farmer incomes.

Access to credit for smallholder farmers remains one of the many ways of tackling food insecurity and improving economic wellbeing for households. The financial sector reforms that consolidated SACCOs into a cooperative bank are positive and measures must be put in place to ensure they benefit women smallholder farmers in particular. SACCOs have been central to the increased financial inclusion of Rwandans, especially those living in rural areas. The government's 2020 financial inclusion target is for 90 per cent of adults to use formal financial services by 2020. The plan to develop micro-insurance products to mitigate the risks faced by small and medium enterprises (SMEs) is also to be welcomed and should cover smallholder farmers which will encourage increased production.

Considering the fact that rural farming households with women heads are more likely to be financially excluded than women in general and more likely to rely on informal sources for borrowing compared to men. To ensure women do not benefit less than men from the cooperative bank, the government must undertake specific measures targeted towards women to ensure their inclusion.

Gender and the family remain crosscutting issues and the government should be committed to gender informed budgeting. However, in the absence of a gender impact statement annexed to the budget, it is difficult to determine to what extent the budget is gender responsive.

Lastly, the process for making the budget needs to be reviewed to ensure the participation of smallholder farmers especially women and youth at all levels to ensure their voices and issues are adequately heard and

budgeted for.

Concluding Analysis

Using the FAO MAFAP classification, Rwanda has surpassed the 10% CAADP requirement for public spending in agriculture over the last seven years except for the year 2007 when the 9% spending in agriculture was below the CAADP requirement of 10%. In addition, the government is spending just over half the budget on foundational issues. The question is, however, is this enough? This represents a reduction from previous years and a reduction from the amounts pledged in EDPRS-2. The proportion of the budget being spent on health (9%) is below the 15% recommended in the Maputo agreement, and the 15 per cent being spent on education (from foundational issues and youth employment) is at the very bottom end of the recommendation for the per cent of budget to be spent on education (15-20 %).

Critically analysing the rural development, what is being done to help the very poorest, especially the landless or near landless in rural areas? The spending on rural development seems to be focused on the better-off small farmers as opposed to rural poor smallholder farmers, women in particular.

At a time when only around 50 per cent of children are completing primary school by the age of 19 and there is clear evidence that learning is inadequate; when the majority of teachers do not have a good command of English, the language they are expected to teach in; when double-shifting in 9YBE is still the norm; and few children have the opportunity of pre-school education, should more be invested in primary school education? From the perspective of a rights-based approach to development, this raises serious questions about the ability of all citizens to claim their rights.

There is a danger that investment in technical and vocational education and training (TVET) and youth employment will disproportionately benefit those from better off homes, living in urban areas and boys/male youth. Not least because youth from better off homes and those living in urban areas are more likely to have the functional literacy skills to be able to benefit from the training to be provided. Again this increases the potential for widening inequalities as non-farm employment pays more than farming. Girls are also less likely to benefit because the investment is in job creation is in areas girls have traditionally not worked in. What strategies are in place to ensure that women farmers benefit disproportionately from investment in agricultural transformation, TVET and access to non-farm employment?

Further inequalities within the agricultural sector could be avoided by prioritizing government expenditure on priority food crops in addition to cash crops to ensure that increased agricultural commercialization and spending on cash and export crops does not compromise food security within rural farm households. Given that stunting in children is at about 40% in Rwanda,



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it is important to prioritize food crops as well cash crops. While the government may allocate a larger portion of its agricultural spending on cash crops, the impact of cash crops on rural poverty reduction may be lower. This is because food crops for consumption contribute the largest share to smallholder farmers' well being. Household power relations imply that men in household control most of the proceeds from cash crop sales and this might negatively affect the welfare of children and women in farm households. Therefore, as the government prioritizes intensification and commercialization to expand Rwanda's export base, it must be mindful of food security concerns in order to ensure that rural farm households have adequate food for consumption by empowering women farmers.

While the government has been able to finance 60 per cent of the national budget using domestic resources in 2013, donor dependence in financing the agriculture budget is still high. This trend is not sustainable in the long term and needs to be reversed through the development of agricultural value chains in Rwanda to enable private sector actors like traders, input suppliers, exporters and financial institutions others to enter into agricultural value chains and sustain financing in the sector over the long term. This calls for added efforts to implement Rwanda's 2011 Rural Financing Strategy in the agricultural sector, which has been developed but not widely implemented

Rwanda has achieved significant gains with Crop Intensification Program (CIP) and its land consolidation program. However, there still remains a risk of generating a rural-rural divide between landless households and those households with land since the bulk of CIP and land consolidation spending targets households with land. The government should increase spending in the agricultural sector in order to meet the needs of the landless households by creating off-farm activities in agro-processing within rural areas. This increased spending on agro-processing will also help the government increase non-farm employment and will greatly reduce poverty in rural areas.

Given that women are likely to benefit less than men from the cooperative bank formed from the Umurenge SACCOs, the government should take measures to ensure women are financially included. This can be achieved through increased empowerment of rural women in order to increase their rights to household resources like land. On-going efforts in land titling should sensitize women that they jointly own land and can mutually agree with their husbands to use land titles to increase their access to credit. In addition financial institutions need to be sensitized in order to change traditional mind-sets and biases regarding women farmers' access to credit. Land titling coupled with sensitizing households and financial institutions about the importance of women access to finance will help increase access to credit among women in Rwanda. In addition the government should implement other avenues of agricultural financing including leasing, which will help smallholder farmers acquire farm

machinery and labour saving technologies on lease. This will reduce the drudgery faced by rural women farmers. Although the budget is seemingly pro-poor, there is need to put more emphasis on initiatives that target rural poor women smallholder farmers who contribute almost 80% to the agriculture sector. It is true that the government needs to invest in economic transformation if Rwanda is to become a middle-income country. However, the benefits from this transformation are long term, and there is no guarantee that the poor will benefit. In fact, there is potential for widening economic differences. Despite the decline in poverty and the narrowing of socio-economic differences, poverty is still high as are socio-economic differences (poor/better off, urban/rural and gender). There is a danger of widening inequalities between the poor and the better off, those living in urban and rural areas, and between men and women if initiatives to empower rural women farmers are not emphasized in the long run.

Recommendations for Public Financing in Agriculture

- Reduce the large donor dependence in the agriculture sector and increase public financing within the agriculture sector that empowers and benefit smallholders women farmers
- Increase financing of storage and agro-processing programs that favours landless households in line with the Crop Intensification Program (CIP); increased financing would also allow landless households to carry out additional income generating activities other than just selling labour to those have land.
- Prioritize expenditure on priority food crops and smallholder farmers while creating a balance on cash crops to avert food imports threatening rural and family farms.
- Increase capital expenditure on labour saving technologies, equipment and machinery in the agricultural sector that benefits smallholder farmers especially women while recognizing their "fair shares".
- Increase spending on storage to reduce pre-harvest and post-harvest crop losses among smallholders.
- Grant the Finance Ministry (not solely the Investment Promotion Authority) powers over tax incentive decisions.
- Refrain from entering into stability clauses (which lock in tax incentives long term) when negotiating new tax incentives and investment agreements.
- Ensure that tax incentives are audited by the Auditor General's Office to check that the investment for which an incentive is offered has actually been carried out.

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