

Financial absorption in the water, sanitation and hygiene sector

Rwanda case study¹



WaterAid/ Zute Lightfoot

WaterAid commissioned Development Finance International (DFI) to carry out analysis of financial absorption in the water, sanitation and hygiene sector in five countries to identify the prevalence of low financial absorption, and help identify key steps and conditions for achieving higher future levels of absorption and effective spending. These studies help shed light on the paradox of under-resourced water, sanitation and hygiene sectors (and the high levels of water and sanitation poverty they cause) in countries where funds are available but unused. The studies highlight the cases of Ethiopia, Mozambique, Rwanda, South Africa and Uganda – all of which have had varying degrees of success in terms of improvements to financial absorption. These countries are also in various stages of decentralisation, which can help to frame lessons for future improvements in other countries. Addressing financial absorption constraints is an important part of the process to strengthen the water, sanitation and hygiene sector and provide a platform for achieving universal access by 2030. The studies, therefore, try also to identify key recommendations on which WaterAid can draw for future actions to improve financial absorption.

List of acronyms

AMCOW	African Ministers' Council on Water
EICV3	Enquête Intégrale sur les Conditions de Vie des ménages ²
EDPRS	Economic development and poverty reduction strategy
EWSA	Energy Water and Sanitation Authority
GoR	Government of Rwanda
JMP	Joint Monitoring Programme
JSR	Joint Sector Review
MINECOFIN	Ministry of Finance and Economic Planning
MININFRA	Ministry of Infrastructure
MINALOC	Ministry of Local Government
MINISANTE	Ministry of Health
MIS	Monitoring and Information System
RURA	Rwanda Utility Regulatory Agency
REG Ltd	Rwanda Energy Group Limited
REMA	Rwanda Environmental Management Agency
SWAp	Sector Wide Approach
WASAC Ltd	Water and Sanitation Corporation Limited
WASH	Water, Sanitation and Hygiene
WSSSP	Water and Sanitation Sector Strategic Plan

1. Introduction

1.1. Background to water, sanitation and hygiene (WASH) in Rwanda

Rwanda is one of Africa's smallest and most densely populated countries, with a population of over 10.5 million people (416 people per km²) and covering an area of 26,338 sq km.³ Rwanda has made good progress in extending water supply and sanitation coverage during the past few years with a clear political commitment to three complementary sets of targets: the Economic Development and Poverty Reduction Strategy (2012), the Millennium Development Goals (2015) and Vision 2020. In fact, Rwanda is often heralded as a water, sanitation and hygiene (WASH) success story.

The WHO and UNICEF (2015) Joint Monitoring Programme (JMP) report for water supply and sanitation shows that access to improved drinking water sources and improved sanitation in Rwanda is estimated at 76% and 62% respectively.⁴ Official government statistics show similar levels of access: in June 2014 the Water and Sanitation Corporation Ltd (WASAC) Monitoring and Information System (MIS) revealed that access to improved water sources in Rwanda is 75.2%. While the EICV3 (2012) survey data estimate access to sanitation facilities at 74.5% in 2011/12.⁵ Critically, the government has also made sanitation a national priority.⁶

The map of water supply access at district level (below) shows that 12 out of 30 districts have access to improved water sources. Whichever data is used – be it the estimates from the JMP or official government statistics – although Rwanda has not met the Millennium Development Goal (MDG) targets for water and sanitation, it is clear that Rwanda has made good progress. In fact, Rwanda is often hailed as an example of good practice in Africa, particularly with the progress made in the sanitation subsector.

The Agenda 2030 for Sustainable Development and Sustainable Development Goal (SDG) 6 commits UN member countries to achieve universal access to water and sanitation by 2030. The Rwandan Government has set itself the more ambitious target however of achieving universal access to water and sanitation by 2020. This is part of the Rwanda Vision 2020 as well as the second Economic Development and Poverty Reduction Strategy (EDPRS 2). According to official government reports, the Government expects to meet these targets by early 2017.⁷ If Vision 2020 is met, this would make Rwanda the first sub-Saharan Africa country to achieve universal access to improved drinking water sources and sanitation facilities.⁸

1.2 Investment needs for meeting universal coverage

Based on WSSSP and EDPRS 2 targets, Rwanda has a water and sanitation vision, as well as clear plans and targets. However, the government will also need to ensure huge investments to deliver the ultimate goal of universal access to improved water sources and adequate sanitation by 2017/2018. Over the five-year period covered by EDPRS 2 (2013/2018), it was projected that 10% of the total budget would be dedicated to water and sanitation to ensure 100% access to improved water sources and adequate sanitation coverage by 2017/2018.⁹ In 2014 the Government of Rwanda committed to increasing the budget allocated to WASH by at least 18% every year until the end of 2016.¹⁰ Moreover, it also stated its intention to meet the eThekwini commitment – government spending of 0.5% of GDP dedicated to sanitation and hygiene during the second phase of EDPRS – which runs from 2013/2017.¹¹ The government has also identified the required investments in the strategic plan to meet universal access by 2018.

Component of the sub-sector	Programmes/activities	Cost estimates/budget in five years (RWF)	Total available funding (FRW)	Total budget gap (FRW)
Water supply	Studies, construction of new water supply systems, rehabilitation of existing non-functional and management of water supply infrastructure including ongoing maintenance	475,729,446,261	58,693,226,000	417,036,220,261
Sanitation	Studies, campaigns, construction, and management of sanitation facilities	54,050,000,000	-	54,050,000,000
Sector capacity building	Capacity building and training programs	1,723,427,632	-	1,723,427,632
Sector level grand total		531,502,873,893	58,693,226,000	472,809,647,893
			% of funding available = 11%	% of funding gap = 89%

Source: Adapted from MININFRA, 2013, water and sanitation Sector Strategic plan 2013/2014-2017/2018

Table 1 shows water and sanitation investment requirements, available funding and the funding gap to be able to achieve the government target of 100% access to improved water sources and improved sanitation facilities country-wide. Clearly the financing needs for this ambitious vision are huge.¹²

For example, achieving universal access to drinking water and adequate sanitation by 2020 requires particularly high capital investments because of Rwanda's high mountains and terrain. In addition to the government's own projection, the 2011 African Ministers' Council on Water's (AMCOW) Country Status Overview (which

compares required capital investment with anticipated available finance from government, donors, and households), estimated an annual financing gap of at least \$27 million per year to meet the government's own targets in 2015.¹³ It is also worth noting that the UN Water Global Analysis and Assessment of Sanitation and Drinking Water (GLAAS 2014) ranked Rwanda as being only one in seven sub-Saharan African countries in the category of spending between 50%-70% of available funds, and as only one in two also in the category of having a "high ability to invest and absorb funds".¹⁴

Alongside the current reforms, and with budget absorption levels at very high levels for government funds, it seems realistic to imagine that, if this level of increased investment is met by government and is matched by increased donor commitments, disbursements and absorption, this could have a major impact on increasing coverage in the WASH sector.

1.3 Institutional structures for WASH in Rwanda

National WASH sector responsibilities rest with the Ministry of Infrastructure (MININFRA), which also has responsibility for transport, energy, housing and community development. In recent years the institutions responsible for the delivery of WASH have been under reform and review (the structure is outlined in Figure 2).

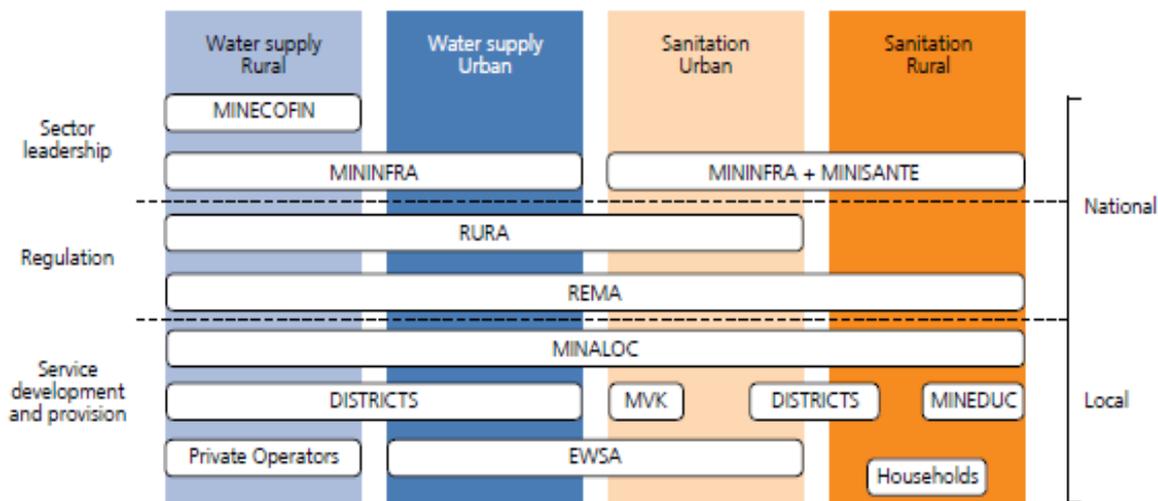
In order to improve service delivery, the government committed to establishing an autonomous water and sanitation public corporation to ensure efficient service delivery and sustainability by the end of 2015. In 2014, as part of this commitment, the former Energy, Water and Sanitation Authority (EWSA) transitionally became a public company called Energy Water and Sanitation Authority Ltd. In the same fiscal year, EWSA Ltd was split into two public companies, one for energy and another for water and sanitation—the Rwanda Energy Group (REG) Ltd and the Water and Sanitation Corporation (WASAC) Ltd.

This study thus took place while the overall structure of the sector was mid-way through reform. In fact, during the fiscal period 2012/2014 there was notable progress and reforms in the WatSan (water and sanitation) sector. With regard to sector coordination, the new Water and Sanitation Sector Secretariat was established and a WatSan sector Secretariat Coordinator was appointed. The Water and Sanitation Corporation was created by law N° 87/03 of 16/08/2014. The reform is intended to deliver a water and sanitation utility sufficiently focused to deliver new infrastructure, efficient and effective service, to build strong human resource capability and to meet key national milestones. Clearly the success of these reforms is yet to be seen, and worth monitoring.

There is also significant institutional sector reform underway with the decentralisation of water and sanitation services to district level. This is designed to provide substantial operational autonomy to the districts, with the locus of delivery being set at local level and a strong focus on private operators. The Ministry of Infrastructure will confine its role to policy formulation, follow-up, oversight and evaluation. The

districts will also be in charge of water and sanitation service delivery in rural areas while WASAC will ensure urban water supply and sewerage services. The rural water supply sub-sector has switched from a community management model to one of public-private partnership in recent years. Finally, the Government of Rwanda is also in a process of streamlining and strengthening the existing performance contracting mechanism (Imihigo) for WASH between local and central government. This will be done by signing performance contracts between central and local government for the implementation of WASH interventions in each fiscal year. This institutional reform process shows the ongoing political commitment to transform and evolve the WASH sector in order to meet the government’s ambitious goals.

Figure 2
Institutional roles and relationships in the water supply and sanitation sector



Source: AMCOW, Country Status Overview, 2011: www.wsp.org/sites/wsp.org/files/publications/CSO-rwanda.pdf

Running alongside these institutional reforms has been a process of setting-up, strengthening and ongoing formalisation of the sector-wide approach (SWAp). As part of this, the Government of Rwanda is committed to ensuring effective and efficient WASH sector coordination, planning, resource mobilisation, implementation and monitoring, with the aim to achieve EDPRS 2 and the MDG targets. This will be done by ensuring a functional and effective SWAp Secretariat, developing an operation and partnership principle between the Government of Rwanda and development partners, and finally developing an agreed and comprehensive Sector Investment Plan involving all partners by the end of 2016.¹⁵ The SWAp Secretariat is working on establishing a harmonised financing mechanism and improving knowledge management through better coordination in the sector.

The sustainability of water supply interventions—the long-term continuity of services after initial project implementation—has become a rising concern under the ongoing process of decentralisation. The rural water supply sub-sector has switched from a community management model to one of public-private partnership. Nearly 30% of

rural water schemes are already managed by private operators and the Economic and Poverty Reduction Strategy aims for this to rise to 50%.

1.3 Data issues for carrying out the study

Collecting and analysing data for this study proved problematic – partly because of the lack of shared definitions around WASH and the need for greater harmony in the concept and definition of water supply and sanitation.¹⁶ One area of concern is that budgets have previously often been hard to disaggregate from other areas of spending, with the main bulk of spending under the Ministry of Infrastructure. This is especially the case for central recurrent budgets which are almost impossible to distinguish from other spending in the Ministry, and which could go to all kinds of other infrastructure projects. Capital spending has been easier to identify at this level. This is an even bigger problem at district level: there was no way to break down the domestic budget into different district spending – it was possible only to look at total funds absorbed across all districts.¹⁷ This is a problem because different districts have different degrees of WASH financial absorption outcomes, and there is a need to focus on equity and disadvantaged regions going forward – being able to disaggregate spending absorption patterns in different districts is one part of this.

However, most significantly there is a lack of information on donor spending. Specifically, no information at all could be gathered for 2012/13,¹⁸ and only centrally allocated donor funds could be accounted for in 2013/14 budgets. Even the 2013/14 data is only on donor cumulative spending and disbursements versus committed budget of project or programme. No information was available on total budget absorption of donor funds in the districts. This must be rectified, given the overall focus on the districts in operationalising and delivering WASH in Rwanda's increasingly decentralised system.

It should be noted that, as part of the reform process, the government is working towards improving data availability and reconciliation within the sector. This is part of the reforms of the EWSA and splitting out of functions (specific budgets will follow the disaggregation of functions). Districts will have a responsibility for the provision of decentralised data and the new Water and Sanitation Secretariat, coordinating all related water and sanitation projected, will be charged for compiling data for the WASH sector as a whole.

2. WASH budget planning and absorption

2.1 WASH allocations and budget in Rwanda

There was a gradual increase in the WASH budget during the period covered in this study (2012-14). This was because of increased transfers made by the Ministry of Infrastructure to the districts, as part of fiscal decentralisation. Centrally there were also additional budgets provided for setting up new structures (outlined above) and the Monitoring and Evaluation framework for the WASH sector. There were also increased budgets to support districts in the planning and implementing of WASH

infrastructure development projects and sustainability activities (through MININFRA to MINALOC). During the three-year period the budgets of water and sanitation fluctuated, examined in more detail below.

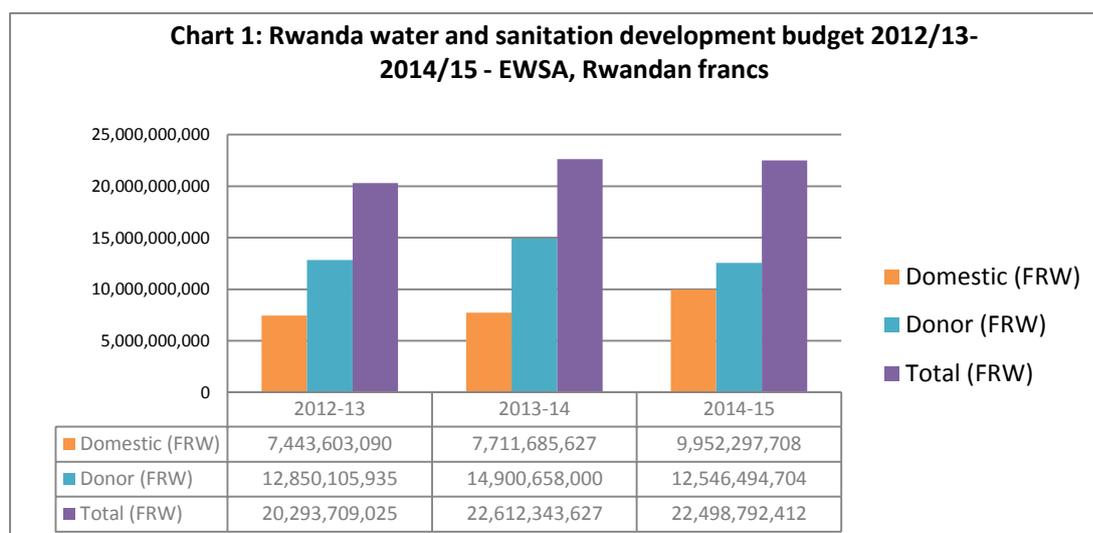
One striking aspect of the overall budget in Rwanda, when compared to other similar income group countries in sub-Saharan Africa, is the ratio of domestic government financing – especially for capital investment – to donor financing in the sector. For instance, over the period of this study (see Table 2), on average, 38% of the central development budget and 57% of district budgets come from domestic revenue. Similar trends were noted by the AMCOW country study of Rwanda, where it was noted that from 2010 around one third of capital investments have been financed from domestic sources, with that proportion expected to increase annually in the medium term.¹⁹ This is a clear expression of the political will of the Rwandan government to make progress in the WASH sector.

Table 2: Central government budgets for water and sanitation development, billions of Rwandan francs

Fiscal Year	Water and Sanitation development budget- MININFRA-EWSA			Water and Sanitation development budget- MININFRA-districts		
	Domestic	Donor	Total	Domestic	Donor	Total
2012/13	7.44	12.85	20.29	2.93	5.18	8.11
2013/14	7.71	14.90	22.61	0.78	5.74	1.36
2014/15	9.95	12.55	22.50	5.83	1.54	7.36
Total	25.11	40.30	65.40	9.54	7.29	16.83

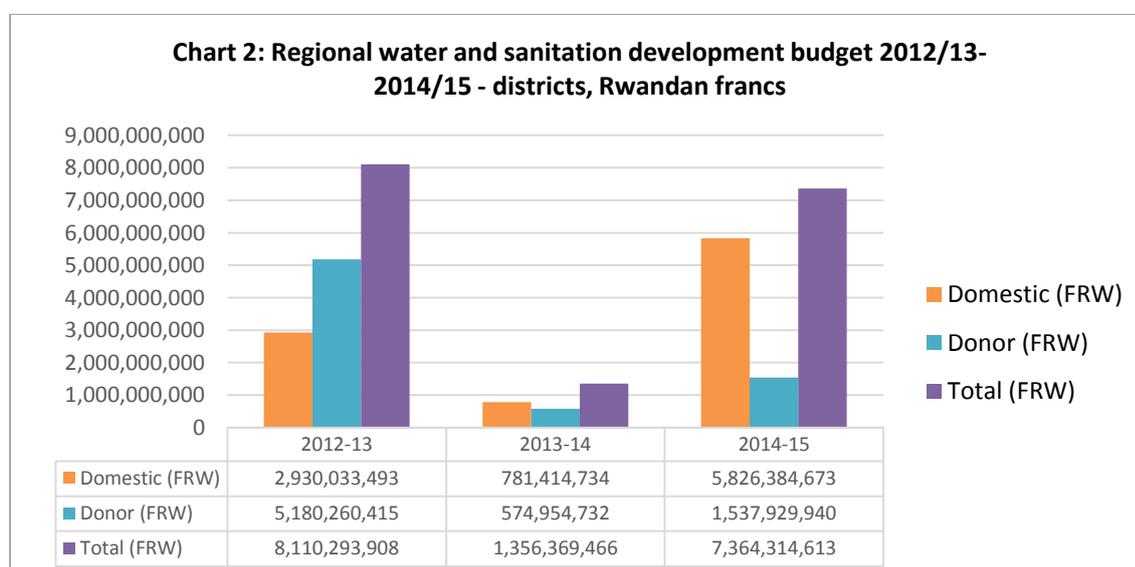
Source: Budget documents 2012/2013; 2013/14; and 2014/2015

Chart 1 shows the water and sanitation budget for development projects at central (EWSA) level and Chart 2 for district level. A comparison of the two budgets shows that the budget transferred to districts is low compared to the central budget. Transfers made to all 30 districts comprise less than 50% of the water and sanitation budget allocated to central government for development projects implemented by WASAC Ltd.



Source: Budget documents, 2012/2013, 2013/14, 2014/15

Nevertheless, this is a new initiative by the Government of Rwanda to empower local government and organisations to plan for water and sanitation projects. It is hoped that in the long run this initiative will help to accelerate the achievements of Rwanda’s ambitious target of universal access to improved water and sanitation services by 2017/2018. This will trigger the water and sanitation revolution from grassroots because the districts’ plans and targets are from the villages.



Source: Budget documents, 2012/2013, 2013/14, 2014/15

2.2 Status of budget absorption for domestic budget

Not only is the overall level of government commitment high, but so too is the degree of financial absorption. Rwanda currently has a relatively high budget absorption rate for domestic financing, with an absorption rate above 90% (see Table 2) for financial

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years 2011/12 and 2012/13. There was a lower level of absorption in 2013/14, at 84%, a fall of 10% from the previous year (JSR Backward Looking Report 2013-2014). Based on interviews and the JSR report, the reduction in budget absorption performance was principally due to the high level of institutional reform and change outlined above, in particular the reform of the former EWSA. In addition, a large amount of non-absorbed funds appear to come from the central budget, including for recurrent spending (which is not normally a major issue for budget absorption). Apart from the development budget allocated to water and sanitation projects or programmes, central government had also allocated substantial funds for WASH sector coordination, water and sanitation policy, strategy monitoring and evaluation. It therefore appears that this budget was not fully absorbed.²⁰

Interestingly, 2014/15 budgets do have a separate budget for coordination and policy monitoring in WASH, and it is therefore anticipated that it will be possible to analyse water and sanitation sector budgets in future. This should be encouraged for future monitoring purposes of financing to the sector.

Table 2: Domestic budget absorption 2011/2012 to 2013/2014, billions of Rwandan francs

Fiscal Year	Planned budget	Revised budget	Actual committed	% of budget absorbed
2011/2012 ²¹	5.82	5.81	5.50	95%
2012/2013	7.44	5.69	5.38	94%
2013/2014	7.55	6.95	5.86	84%

Source: JSR Reports (2012, 2014), WASAC Ltd and budget documents

Table 3 illustrates the 10% fall in the absorption of the 2013/14 domestic resources for the sector from the high level of 94% in 2012/13. The absorption of the donor budget was significantly less again at 60% in 2013/14. Table 4 shows a major fall in the planned budget from domestic sources for water and sanitation at district level between the two years: RWF 2.93 billion in 2012/13 to RWF 0.78 billion in 2013/14. There was an overspend in this year, with a domestic absorption rate of 108%. Donor funds at district level were over eleven times higher than the revised domestic budget. Absorption rates of these funds were not available however. The lack of clarity surrounding these data suggests that there would be major benefits in establishing a mechanism to track annual and quarterly allocations and spending from domestic and external sources at district level.

Table 3: Domestic and donor funds for the central budget, billions of Rwandan francs

Fiscal Year	Domestic budget	Absorption rate	Donor-external budget	Absorption rate
2012/2013	5.69	94%	12.85	-
2013/2014	6.95	84%	14.9	60%

Source: Budget Expenditures, Ministry of Finance 2012, 2013, 2014

Table 4: Transfers to districts, 2012/2013 and 2013/2014, billions of Rwandan francs

Fiscal Year	Water and sanitation earmark transfers to districts - both domestic and donor			Actual spending	
	Planned domestic	Revised domestic	Donor	Domestic	Donor
2012/2013	2.93	-	5.18	-	-
2013/2014	0.78	0.49	5.75	0.53	-

Source: Budget Expenditures (2012/2013-2013/2014), Ministry of Finance (online)²²

2.3. Externally funded budget execution performance

As outlined above, less is known about the status of external funding, particularly for donor funds for districts and regions. As there were no data available on the budget absorption rate for the fiscal year 2012/2013, we cannot compare budget performance. However, for 2013/14, some information is available: in the 2013/2014 water and sanitation development budget, the planned externally funded budget was RWF 14.9 billion and the disbursed budget RWF 8.9 billion²³, giving an absorption rate of 60%.²⁴ The reasons highlighted by the Ministry of Finance for unused funds include delays in disbursements, which in turn affect the budget absorption rate, disparities in development partner and government planning: Rwanda's fiscal year is July to June and does not coincide with many donor fiscal years. Committed externally funded budgets might be used in two consecutive government fiscal years instead of one, and this does not mean poor budget absorption performance. There could nevertheless be significant benefits from government and donors working together to harmonise dates of disbursements and implementation of both water and sanitation projects at central and regional levels.

A further reason is that projects are planned based on design studies and engineering cost estimates which also build in contingencies to cover unforeseen project activities. Often private sector companies underestimate (or sometimes overestimate) costs, or timelines, when bidding. This then impacts on the water and sanitation project's implementation.

4. Budget absorption challenges

Based on the above information and the interviews conducted,²⁵ the largest single factor preventing a high degree of absorption are the commitments of donor funds

not translating into actual spending. Donors may make clear the budget they intend to spend in the sector, but often delays in the disbursement of grants or loans affect programme and project timelines and impact on budget absorption levels. In order to address some of these issues, the government is strengthening ongoing dialogue and mechanisms to ensure greater predictability and timely disbursement of committed funds.²⁶

Other challenges identified relate to a cluster of factors linked to slow project implementation, specifically:

- Often the allocated budget is not sufficient for the planned projects. In this case, some projects might be dropped altogether, or only those elements with sufficient budget implemented, while the remaining budget can be reallocated to other projects and/or returned to the treasury.
- Planned budgets are based on the project design studies' cost estimates and built-in contingencies. During the procurement process private sector bids can sometimes under-estimate the value of the project. This creates uncertainty when the project is underway, leading to upward revisions and adding to the time required for delivery.
- Capacity issues to plan, procure and deliver programmes and projects are also a cause of concern.

5. Conclusions and recommendations

It is unfortunate that budget absorption data that could support deeper analysis of absorption down to district level – and, in particular, information on donor funds – does not provide a full enough picture to ensure that commitments to WASH spending do as much as possible to support the ambitious plans of the Government of Rwanda to deliver 100% coverage. This is not only important for Rwanda: it is also clear that the many achievements that Rwanda has made in the WASH sector over the MDG period have important lessons for others, including around improvements in overall spending and efficiency of that spend. The government is making steps in that direction, and it is vital that both government and donors build on this to strengthen the ability to track financial absorption down to local level, including donor-provided funds. With increasing decentralisation of the delivery of services this is all the more important. Thus, improvement of data availability to ensure greater transparency and accountability forms the first of the recommendations from this report.

At the same time, it is clear that the overall picture of budget absorption is relatively sound: as noted in the introductory section, the strong political commitments from government are an important element of this, enabling the country to make good progress on both water and sanitation service provision.

According to the African Ministers' Council on Water (AMCOW) Country Status Overview, there are a number of studies that confirm that service delivery pathways

in Rwanda are in good shape for turning finance into services in the rural sub-sector, but that urban water supply and sanitation needs greater attention. It seems that where government funds are allocated within this system they are well- absorbed – hopefully the low absorption of domestic budgets during the 2013/14 transitional year is just a blip. In addition, the large amount of the government’s own committed revenues means that Rwanda suffers less than many of its neighbouring countries from the weak absorption of donor funds.

However, the absorption levels of donors funds – and they are currently proving to be a major hindrance to absorption levels overall – continue to be a cause for concern. This is especially worrying in relation to meeting the universal water and sanitation targets set by the government and when Rwanda is beginning to struggle with finding the necessary capital spending to extend services to the difficult hilly and remote terrains.²⁷ It is hoped that recent developments in setting up a Sector Wide Approach (SWAp) Secretariat, whose structure has been agreed upon by all partners, will help tackle these problems. The Secretariat will play a big role in sector coordination.

Recommendations

1. Improvements to budget data must start by agreeing a common definition of WASH. This needs to be followed with improvements to systems to report against this expenditure, with a focus on data disaggregated by district and funding source (i.e. government or donor funds).
2. Serious efforts must be made to align the commitments and disbursements of donors linked to the budget and fiscal years for Rwanda: clearly ensuring greater alignment with Rwandan planning and budget cycles could help to improve this overall.
3. Projects should be planned to be implemented in phases with budgets matched to this phasing. Large tranches of funding made available towards the end of the year make it difficult to absorb 100% of resources available.
4. There should be mandatory and regular dialogue between the government and donors to share challenges, including late disbursements of committed grants and loans. This will help ensure that challenges are overcome at an early stage.
5. The Ministry of Infrastructure in collaboration with the Ministry of Finance should put in place an effective mechanism for monitoring water and sanitation projects at district level. This should monitor and report on how planned activities at district level are implemented, with reporting to include the milestones completed and the budgets utilised.

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¹ This report was written by Eugene Dusingizumuremyi, Resource Person from Rwanda, on behalf of DFI. The report had inputs and edits by Jo Walker of DFI and John Garrett, and Wen Hoe of WaterAid.

² Third comprehensive household living condition survey.

³ National Institute of Statistics of Rwanda (November 2012): Population and Housing Census, Provisional Results.

⁴ World Health Organization and UNICEF, Progress on Sanitation and Drinking Water – 2015.

⁵ National Institute of Statistics of Rwanda (2012): EICV3 (Enquête Intégrale sur les Conditions de Vie des ménages), Thematic Report: Environment and Natural Resources.

⁶ Government of Rwanda, 2007. Economic Development and Poverty Reduction Strategy 2008–2012 (EDPRS).

⁷ See <http://www.minecofin.gov.rw/fileadmin/General/Vision2020Booklet.pdf>, accessed November 2014.

⁸ Joint Monitoring Programme, Progress on Drinking Water and Sanitation 2014 Update.

⁹ See <http://www.minecofin.gov.rw/fileadmin/General/EDPRS2MainDocument.pdf>, accessed November 2014.

¹⁰ This is based on the commitments outlined in the Water supply, sanitation and hygiene sector sanitation and water for all (SWA), high level meeting (HLM) statements of commitments, Kigali: April 2014, available online,

[http://sanitationandwaterforall.org/?wpdmact=process&did=NTM0LmhvdGxpbms=.](http://sanitationandwaterforall.org/?wpdmact=process&did=NTM0LmhvdGxpbms=)

¹¹ See <http://sei-international.org/mediamanager/documents/Publications/SEI-PolicyBrief-SanitationPolicyAndPracticeInRwandaTacklingTheDisconnect-2013.pdf>.

¹² Joint Monitoring Programme, Progress on Drinking Water and Sanitation 2014 Update.

¹³ The figures are based on Government of Rwanda coverage data, and their version of the MDG targets for 2015. If the costing is repeated using coverage and MDG targets derived from the JMP 2010 Report, the investment requirement would be around 17% higher for water supply, and 20% lower for sanitation (2% more overall). This is due more to differences in estimates of current coverage between the government and JMP than differences in their versions of the MDG targets. Taken from AMCOW, 2011, Country Status Overview in 2011, <http://www.wsp.org/sites/wsp.org/files/publications/CSO-rwanda.pdf>.

¹⁴ The other country is Ghana: UN-water global analysis and assessment of sanitation and drinking-water (GLAAS) 2014 (Figure 5).

http://www.who.int/water_sanitation_health/glaas/2013/14063_SWA_GLAAS_Highlights.pdf.

¹⁵ This will complement the existing Sector Strategic Plan.

¹⁶ See http://www.who.int/water_sanitation_health/glaas/2014/rwa_rwanda_en.pdf.

¹⁷ It should be noted that the Ministry of Health also supports delivery of the sanitation component of WASH, however, no sanitation budget could be found within this budget, nor analysed for this study on absorption; this needs further work in the future.

¹⁸ Nor going back further it should be noted, although this was not the focus of this study.

¹⁹ AMCOW, 2011, Country Status Overview in 2011, available online, <http://www.wsp.org/sites/wsp.org/files/publications/CSO-rwanda.pdf>.

²⁰ It was not possible to analyse this fully due to the complex nature of budget reporting and the mix of the recurrent budget within the energy, water and sanitation sectors. It is possible, however, to identify an underspend at central level alongside an extraordinary allocation for policy development and monitoring and evaluation activities in the sector.

²¹ Please note we have added in 2011/12 budget to this table even though the remaining report only deals with 2012/13 through to 2014/15 fiscal budgets. The reasons for this is twofold: firstly, to get a sense of the impact of recent reforms on the budget – given that prior to this, absorption of domestic budgets had been much higher at over 90% and due to lack of data on donor funds for other years (i.e. as data availability is better available for domestic budgets we slightly extended this analysis to draw more conclusions).

²² 2013-2014 Budget Execution, available online, http://www.minecofin.gov.rw/uploads/media/2013-2014_Budget_Execution_Table.xls.

²³ Equivalent to c. Euro 16 and 9.6 million (based on 2014 exchange rate RWF924: Euro 1).

²⁴ MININFRA, JSR Back Forward Looking Report 2014.

²⁵ This included the interviews identified in the acknowledgments table.

²⁶ Ministry of Finance, Budget Execution Report, November 2014.

²⁷ See GLAAS 2014 country report, available online, http://www.who.int/water_sanitation_health/glaas/2014/rwa_rwanda_en.pdf.

Cover photo: Valentine, Selephine and Claudine standing by the girls' school ecosan latrine block, Juru Primary school, Juru Sector, Rwanda.

Annex 1: Key definitions

Access to safe water supply: Percentage of people with access to an improved source of drinking water within 500 meters in rural areas, and 200 meters in urban areas. This access should be reliable, affordable, and provide an adequate quantity (minimum 20 litres per person per day) within reasonable time. Improved water sources are piped water, protected wells and springs, as well as rainwater collection. Water quality is assumed to be acceptable for improved water sources but shall be tested for compliance with national and WHO standards for potable water. However, Rwanda has set adequate quantities at 45 litres or more per person per day, rather than 20 litres, as a way of ensuring that water needed for other economic activities (not for consumption by people) are also taken into account.

Access to basic sanitation: Percentage of people with access to a private sanitation facility of one of the following types: flush or pour-flush to piped sewer system, septic tank or pit latrine; ventilated improved pit latrine (VIP); pit latrine with slab, composting toilet, or other eco-san toilet.

Source: MININFRA, water and sanitation sector strategic plan 2013/14 – 2017/18