

“Striving for an efficient, effective, transparent and accountable Local Government in Rwanda”

Annual Report 2018-2019

August 2019

Foreword

Dear readers,

This 4th annual report under the Strategic Plan 2015-2020 describes in details the activities carried out against the expected outputs and the progress made in delivering against RALGA's mission.

RALGA's performance during this financial year is commendable as no major hindrances to its operations. On top of the achievements which have become familiar and about which RALGA is renowned such as about staff recruitment services, organisation of formal training and technical forums, two new major ones were particularly remarkable: the Members' Perception Survey 2019 and the Assessment of the Local Government Working Environment and Staff Satisfaction and Performance: Opportunities and Challenges.

The Members' Perception Survey revealed a positive and encouraging perception. Indeed, it indicated that RALGA members have high confidence in their association, with 96% of respondents being proud that their District is a membership of RALGA; and above all in general they appreciate what the association does for them the areas of capacity building, and advocacy and representation, as 96.9% expressed a "high" to "moderate" level of satisfaction with the services delivered to them. However, RALGA took note that it should increase visits to lower local government entities and collect the challenges facing them and their and views for for advocacy and capacity building purposes.

Another achievement is the study conducted to evaluate and determine the working environment of Rwandan local government and its impact on the staff satisfaction and performance, opportunities and challenges. Basing on the findings, strategies were recommended to improve the conduciveness of the working environment, broadly by improving physical environment (infrastructure, equipment and facilitation); effective management of systems, processes and practices; respect of good practices during career management and effective management of job satisfiers and di-satisfiers.

To conclude, I wish to appreciate RALGA members for the support to their association and commitment to its activities. I also hereby extend our gratitude for the contribution of different partners for the financial and advisory support to RALGA: The Government of the Republic of Germany through GIZ, the Government of the Kingdom of Belgium through ENABEL, the Government of the Kingdom of the Netherlands through VNG International and the European Union and. We also acknowledge the continued and fruitful collaboration of Rwandan ministries and agencies, particularly MINALOC, MINECOFIN, MIFOTRA, RGB, UR, RMI, OGS, GMO and RDB.

We are looking forward to further strengthened collaboration and partnerships during the closing the implementation of our strategic plan 2015-2020 and in parallel the elaboration of the next strategic plan 2020-2025 which will focus on the contribution of local governments to the realization of the national strategy for transformation.

Cllr Innocent UWIMANA
Chairperson of RALGA

Acronyms

CLGF	Commonwealth Local Government Forum
Cllr	Councillor
CoK	City of Kigali
DALGOR	Deepening Accountable Local Governance in Rwanda Project
DES	District Executive Secretary
DM	District Corporate Services Division Manager
EAC	East African Community
EALGA	East African Local Government Association
ECD	Early Childhood Development
ENABEL	Belgian Technical Cooperation
EU	European Union
GBS	Gender Budget Statement
GIZ	German International Cooperation
GMO	Gender Monitoring Office
GOPA	
GRB	Gender Responsive Budgeting
IDEAL	Inclusive Decisions at Local Level Project
IT	Information & Technology
JADF	Joint Action Development Forum
LED	Local Economic Development
LG	Local Government
LGI	Local Government Institute
LGWN	Local Government Women Network
LODA	Local Administrative Entities Development Agency
MIFOTRA	Ministry of Public Service and Labour
MIGEPROF	Ministry of Gender and Family Promotion
MINALOC	Ministry of Local Government
MINECOFIN	Ministry of Finance and Economic Planning
MINEDUC	Ministry of Education
MININFRA	Ministry of Infrastructure
MoU	Memorandum of Understanding
MPS	Members' Perception Survey
NCPD	National Commission for People with Disabilities
NWC	National Women Council
OSC	One Stop Centre
RDSP	Rwanda Decentralisation Support Project
REB	Rwanda Education Board
REG	Rwanda Energy Group
RHA	Rwanda Housing Authority
RLMUA	Rwanda Land Management and Use Authority
RRA	Rwanda Revenue Authority

RSSB	Rwanda Social Security Board
OGS	Office of Government Spokesperson
PFM	Public Finance Management
PRMCO	Public Relations, Media and Communication Officer
PSF	Private Sector Federation
RALGA	Rwanda Association of Local Government Authorities
RDB	Rwanda Development Board
RGB	Rwanda Governance Board
RMI	Rwanda Management Institute
SDGs	Sustainable Development Goals
TLGP	Transformational Local Government Program
UR	University of Rwanda
VNGi	International Cooperation Agency of Association of Dutch Municipalities

Introduction

The decentralisation policy in Rwanda resulted into a two-layer government, i.e. the central government and the local government. The local government layer comprises four complementary administrative entities: the the District, the Sector, the Cell and the Village. The City of Kigali also belongs to this layer, although some of its functions are the same as those of the Province which performs Central Government delegated functions.

Rwanda Association of Local Government Authorities (RALGA) was established in that context in 2002 by the Districts of Rwanda to enable them to fulfil the new responsibilities entrusted to them under the decentralization policy adopted in 2000. The association was legally registered in 2003 as a non-governmental organization although its members are public institutions. This registration was renewed in April 2013 to comply with the new law governing local non-governmental organizations. As a membership organization, RALGA is mandated to represent and advocate for the interests of the local governments of Rwanda. Ten years after its creation, RALGA is already a well settled and respected membership organization with a committed Executive Committee and competent staff.

a. Vision

The vision of RALGA is to have efficient local Government entities where people and stakeholders are involved in development.

b. Objective

The objective of RALGA is to assist local Government entities in achieving their mission, complying with principles of good governance and decentralization.

c. Responsibilities

RALGA has the responsibility of representing local Government entities, carrying out their advocacy and capacity building in the following sectors:

1. Policy of decentralization;
2. Increasing finances of local Government entities;
3. Local economic development;
4. Increasing the social welfare.

RALGA is also responsible for strengthening collaboration between Rwanda local Government entities among themselves and with foreign local Government entities.

d. Organs

The General Assembly composed of:

1. Members of the Executive Committee;

2. Members of the Control Committee;
3. Members of Commissions;
4. Members of the Conflict Resolution Committee;
5. Mayor of the City of Kigali;
6. Chairperson of the Council of the City of Kigali;
7. Executive Secretary of the City of Kigali;
8. Mayors of Districts;
9. Chairpersons of Districts Councils;
10. Executive Secretaries of Districts;
11. A representative of Chairpersons of Sectors Councils in a District;
12. A representative of Executive Secretaries of Sectors in a District;
13. A representative of Chairpersons of Cells Councils in a District;
14. A representative of Executive Secretaries of Cells in a District;
15. A representative of Heads of Villages in a District.

Executive Committee composed of:

1. Chairperson of RALGA;
2. First Deputy Chairperson;
3. Second Deputy Chairperson;
4. Commissioner in charge of decentralization;
5. Commissioner in charge of finance of local Government entities;
6. Commissioner in charge of local economic development;
7. Commissioner in charge of social welfare development.

The Executive Committee is the administrative organ in charge of ensuring the implementation of activities of RALGA. In its activities, it is assisted by the four commissions: commission in charge of decentralization, commission in charge of finance of local Government entities, commission in charge of local economic development and commission in charge of social welfare development. Each Commissioner heads a commission comprising of four members appointed by the Executive Committee.

Control Committee:

Composed of three (3) persons including its Chairperson, the Control Committee ensures that organs function in compliance with the law and regulations. It reviews also audit findings and reports to the General Assembly.

Conflict Resolution Committee:

It comprises of ten persons elected following their experience and integrity. Its responsibility is to resolve any dispute that may arise within RALGA organs or among its members.

General Secretariat

It comprises of the Secretary General, the Deputy Secretary General and technical staff and assists the Executive Committee in the implementation of the programs of RALGA.

e. Sources of income

RALGA's major sources of income are contributions of members, income generating activities, interests generated by bank deposits, subsidies, donations and bequests.

f. Background and structure of this report

In 2015, RALGA identified and prioritized major actions to be focused on in its second strategic plan 2015-2020, taking into account priority needs of its members and the financial and human resources available; and in accordance with its mandate. Every year, annual action plan was drawn each year from this strategic plan. As part of this process, the action plan for 2018-2019 made it possible for RALGA to continue to play a role in the decentralization process in Rwanda, by accompanying the local authorities through representation, lobbying & advocacy and capacity building. Similarly, at the end of each financial year a report is produced, highlighting the achievements realized against the annual action plan. The present report comprises of three main parts:

- 1) Major achievements in the 4 areas of intervention: decentralisation, local finance, local economic development, social welfare development, plus RALGA's internal organization
- 2) Performance against the planned activities in 2018-2019
- 3) Financial statements for the year ended 30th June 2019

1. Decentralization

1.1 Legal and regulatory framework

RALGA is keen to understanding the conduciveness of legal and policy frameworks governing decentralization and local governance in terms of organization, powers, functions, responsibilities, services, resources and capacity transfer. In that sense, key policies, laws and regulatory frameworks governing the functioning of local government were compiled in a handbook. Some of the major ones are: Law N°75/2018 determining the sources of revenue and property of decentralized entities, Law N° 32/2015 relating to expropriation in the public interest, Law No N° 66/2018 regulating labor in Rwanda, Law n°87/2013 determining the organization and functioning of decentralized administrative entities, Law N°62/2018 of 25/08/2018 governing public procurement, Law N° 54/2018 on fighting against corruption and so forth. Thus handbook can be accessed on RALGA website.

In the same vein, a social audit was conducted on the citizen centeredness of sampled laws, policies and programs which were adopted from 2017. This social audit report revealed that most of the policy formulation and implementation processes do not involve or prepare adequately the citizens nor the policy implementing entities and concerned groups/ platforms. RALGA started advocating for some of the issues raised in different meetings, policy dialogues and forums organized in Local Governments and among them the inadequate access to information and low level of awareness. This advocacy will be continuous.

1.2 Local Government Working Environment

In a bid to carry out evidence-based advocacy for improved Local Government working environment of elected leaders and technicians to fulfill their responsibilities, RALGA commissioned a comprehensive study titled *"Local Government Working Environment and Staff Satisfaction and Performance: Opportunities and Challenge"*, covering all the aspects of working conditions in local governments, from the District to the Cell level. These aspects include: Physical environment (office size, equipment, supplies), utilities(water, electricity, internet), hygiene and sanitation, work enablers (documentation & library, restaurant, security of personal properties, transport facilitation, gratification of best performing employee, promotion), processes and systems (recruitment processes, induction, filling the positions on the structure including cell level, performance contracts, working hours), stress at work place (living separately with family, limited means and equipment, rewarding, firing, transfers, emergency interventions at night, stability at work, health and safety), managerial support (leadership from superiors, encouragement), social relations, performance appraisal, career and individual development, participation in decision making and monetary incentives/ pay and benefits.

As RALGA believes that the level of performance for local government depends much on the inter-governmental coordination framework, RALGA carried out advocacy for a better coordination and synchronization of activities involving Central and Local Government. The outcome is that with the support of RDSP/ENABEL, MINALOC is working with RISA to come up with an IT solution that will enable the coordination of interventions from Central Government institutions and agencies. RALGA and 5 representatives of Districts were brought on board to help the developers understand better the issue.

1.3 Training on accountable local governance

Basing on the findings of the study conducted by RALGA in financial year 2017-2018 about the interactions between Local Councils and constituencies around public problem posing, solving and feedback giving, RALGA decided to train cell Councilors and Village Executive Committee in line with their duties and responsibilities in the districts of Gasabo, Ngoma, Nyamagabe, Nyamasheke and Burera. 236 participants out of 250 targeted attended the training, with 44% women. As this training could not cover the other districts due to budget constraints, RALGA will continue to raise funds to extend it to the other member districts.



Picture1: Participants in Ngoma District following the facilitator



Picture2: Mayor of Ngoma District interacting with participants

A retreat for the members of District Executive Committee, Bureaus of Council and Executive Secretaries was conducted in collaboration with MINALOC at RDF-CTC Gabiro, in Gatsibo District with the purpose of exchanging leadership and management skills for results, following the recent leadership turnover and the election of new leaders. The participants learnt how to efficiently plan, prioritize and effectively implement planned activities and government policies at local levels. In order to achieve this, they exchanged best practices and experiences in organizational leadership emphasizing on: teamwork; working relations, scenario and joint planning, citizens participation and engagement, timely communication including clear feedback, quality, building a highly LG performing team; tasking, delegation and follow-up among others.



Picture3: Minister of Local Government addressing participants



Picture4: RALGA Secretary General sharing information with participants

Under the DALGOR project, two parallel studies were conducted, one on “Dynamics of Direct Citizen Participation in Rwandan Local Governance” and one on “State of Interactions between Elected Local Councilors & Constituencies in Rwanda: Implications for Accountable Local Governance”. 75 copies in English were printed for each of the two studies, and 200 more copies in Kinyarwanda combining both studies were produced and distributed to the representatives of Councilors from the District up to the village Executive Committee who participated in the policy dialogue organized at national level.

The booklet on duties and responsibilities of cell councilors and village Executive Committee were also printed and distributed 50 copies in each of the 5 districts covered by DALGOR project, and the content for the booklet on organization of Community assembly as per Ministerial instruction was available and ready for printing in July 2019 for distribution (two copies per each cell).

2. Local Public Finance Management

With the objective to support the Districts to improve their performance in planning, PFM and stakeholders’ participation through increasing the capacity of Local Government Officials in PFM, RALGA organized 2 workshops for the technical forum of local finance managers on PFM. During the second workshop that took place from 22nd to 24th May 2019, the representatives of each district set their revenue targets for the financial year 2019-2020 in collaboration with RRA.

The Local Finance Managers were also offered avenue to discuss issues affecting local public financial management. Other stakeholders who participated include the Ministry of Education (MINEDUC), the Ministry of Health, the Ministry of Public Service and Labor (MIFOTRA), the Office of the Auditor General, Rwanda Education Board (REB), National Itorero Commission, Rwanda Social Security Board (RSSB) and Rwanda Energy Group (REG). The discussions allowed discuss challenges caused to Districts by each of the above institutions represented and vice-versa. The closing ceremony was officiated by the Minister of State in the Ministry of Local Government, Honorable Alvera Mukabaramba.



Picture5: The Chairperson of the District Executive Secretaries Forum, Mr. Henry Kakooza addressing participants



Picture6: The Auditor General providing guidance to participant



Picture7: Intervention by participant

3. Local Economic Development

To accompany its members in their endeavor to coordinate and engage LED stakeholders, RALGA supported 8 pilot Districts in institutionalizing and operationalizing inclusive LED self-assessment tools. The technical assistance through training and coaching on the effective operationalization of District self-assessment tools on inclusive LED started with the Vice-Mayors in 8 pilot Districts, followed by the Directors of BDEU Directors. The next group composed of the District M&E Officers and JADF Officers will be assisted during the first quarter of 2019-2020.

The awareness and skills on how to coordinate and engage LED stakeholders were strengthened during the national high-level policy dialogue over the conduciveness of LED institutional environment in Rwanda held at Gabiro Combat Training Center as well as during the policy dialogue on LED that was organized for the Chairpersons of District Councils Economic Commissions.

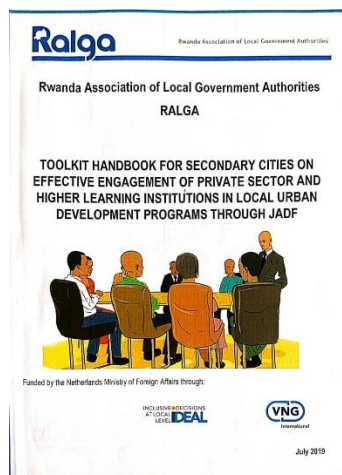
In partnership with LODA, RALGA trained 114 district technical staff including the Directors OSC, Infrastructure Engineers, Procurement Officers and M&E Officers. The training aimed at providing capacity to the staff in infrastructure management, using the existing modules; and providing hands-on skills to each staff from the identified 7 units on LED infrastructure planning and management. The participants recommended that the same training should be conducted for the districts' Executive Committee members and Executive Secretaries; and for that RALGA and LODA should take initiative for advocacy work related to identified themes and plan and budget for conducting this training activity on an annual basis.

A 2 day training brought together all Directors of planning from the Districts and the City of Kigali and included a mixture of training methods with appropriate tools and techniques in order to facilitate trainees in genuine knowledge and skills acquisition as expected. Presentations on LED and GRB/GBS were made to facilitate interactions, so as to deeply analyze the nature and working of LED and GRB in relation planning. After coverage of each topic in the modules, participants formed groups and discuss contents as well as case studies for increased interactions and hence sharpened understanding. Facilitation was provided by RALGA staff that master the modules' content.

To support secondary city district technical and political staff's capacities to develop, implement and monitor pro-poor urban development plans, a toolkit handbook on effective design of participatory and pro-poor detailed city development master plans was developed for districts. Its validation involved MININFRA, RHA, RLMUA, Ministry of Environment and Secondary Cities, after being enriched by the technical inputs provided by an international consultancy firm called "We Love the City" which was contracted by VNGL. Subsequently, an on-job training was conducted for at least 5 persons per secondary city district (mainly from OSC, Social Development and BDE units). This toolkit handbook will be multiplied and distributed during the first quarter of 2019-2020.



Picture 8: Toolkit training



Picture 9: Toolkit handbook



Picture 10: Toolkit training

A one week on-job training on inclusive urban planning and city branding was also successfully conducted in the Netherlands from 24-28/6/2019. The delegation was headed by RALGA Chairperson and was composed of 12 secondary city district representatives (one technician and a councilor), 2 members of RALGA Executive Committee and 4 RALGA staff. The participants attended 10 learning sessions (presentations, case study analysis and discussions) along with site visits on various subjects that allowed the participants to gain tangible example insights of innovative approaches for inclusive urban planning, effective city branding strategies and advocacy.

A sensitization workshop was also organized, targeting 190 local leaders including elected councilors at district and sector levels, technicians and district stakeholders (PSF, JADF, etc.) from the secondary cities districts. The workshop took place during the 3 day sensitization campaign on inclusive City named "Umujyi Wanjye Campaign" that was organized in October and November 2018. This community sensitization campaign itself was done through meetings and radio shows targeting village communities from sectors that are within the boundaries of the urban fringe as per the master plan on inclusive and participatory city development master plan implementation.



Picture11: My City Campaign citizen awareness



Picture12: My City Campaign talk show



Picture13: My City Campaign field visit

4. Social Welfare Development

In view of increasing the participation in social development policy design processes, a guidelines handbook on effective and proactive RALGA member representation in national social development policy design processes was completed January 2019. It indicates key institutions and forums where RALGA needs to focus on and describes the process through which this can be done. From the recommendations, RALGA has joined the social protection sector working group.

In this social area and more specifically in relation to gender mainstreaming, RALGA organized a multi-stakeholder policy-dialogues over gender responsive planning, budgeting and reporting in pilot Districts. A multi-stakeholder policy dialogue over gender responsive planning, budgeting and reporting in was organized in Gatsibo, Gisagara, Huye, Gakenke, Musanze, Karongi, Nyagatare and Rutsiro districts. They targeted players concerned with gender responsive planning, budgeting and reporting, specifically the Chairperson of social welfare Commission in district Councils, the district Director of Good Governance and Social Development, the Director of Planning and the Planning Officer, the district Gender and family promotion Officer, district NWC Coordinators, the Chairperson of JADF, the Chairperson of Social Commission, the Coordinator of NCPD Coordinator, the coordinator National Youth Council and PSF Coordinator from each of the 8 districts.

A national high-level policy-dialogue over gender responsive local planning, budgeting and reporting was organized and allowed the participants exchange experience and internalize the national policy and practices in areas of LED & GRB; the decentralized entities structure and legal framework that can address human security and ECD issues in order to shape ownership by local leaders with required skills and character to deliver national strategy for transformation. It brought together different categories of players including Governors of Provinces, District and CoK Council Bureaus, Chairpersons of Councils Commissions, CoK /District Executive Committees, District/CoK Executive Secretaries and representatives: MINECOFIN, MINICOM, MIGEPROF, LODA, RDB, GMO and RALGA.

The participants discussed on the good practices and policy issues hampering LED inclusive participation and capacity gaps in LED related decisions, identification of gender gaps in terms of budgeting in order to expedite gender mainstreaming in plans, actions and reports, possible changes in Local Government Law and Structure in line with findings from the decentralization policy assessment, on human security and ECD issues to ensure inclusive sustainable development. Ultimately, they generated on the one hand recommendations and alternative policy options for further policy and advocacy actions, and on the other

hand commitments from all actors, in providing and implementing desirable solutions to the identified issues.

Similarly, a policy dialogue was organized for the chairpersons of districts' councils economic commissions to allow exchange of experiences and to internalize the national policy and good practices and challenges in areas of LED and GRB and to discuss professional challenges in their duties and responsibilities and share good practices from their respective constituencies. This increased among them the awareness, understanding and ownership of GRB.

RALGA also has triggered an initiative to pay a particular attention to women serving in local governments, both elected leaders and technical staff. It is that context that a Local Government Women Network (LGWN) is in the process of being formally established. The network was launched on 10th September 2018 by the Minister of Gender and family Promotion and the Minister of Local Government with 155 local women leaders and in presence of high level stakeholders. Since then, 2 meetings were organized for the transitional LGWN Coordination Committee. To ensure effective operationalization of this new body, a Strategic Plan is being developed together with its Rules and Regulations. RALGA had also thought of putting in place a Gender Desk in RALGA Secretariat, but the recruitment of a Gender Desk Officer ended up with no suitable candidate, and eventually after considering budget implications, it was decided to assign the attributions for this post to the Training Expert operating under the LGI Directorate.



Picture14: Official launching by Ministers MINALOC & MIGEPROF/ Picture15: Chairperson addressing participants



Picture16: Members of the interim committee after elections



Picture17: Souvenir

5. RALGA Internal Organisation

5.1 Functioning of the organs

RALGA's annual General Assembly meeting was shifted to August 2019 because of heavy end-of-year activities and events that limited the availability of Local Government officials in June 2019. Three ordinary and one extraordinary meetings of Executive Committee were organized in 2018/2019 to review and approved revised Annual Action Plan and Budget, quarterly plans and reports and ruled on all strategic matters of the Association that were tabled at the meeting for its deliberations. Two ordinary and one extraordinary meetings of Control Committee were convened during 2018/2019 to review the audit and financial reports and how RALGA organs comply with its regulations. For the commissions, except the one in charge of LG finance, others held 3 meetings during the financial year 2018-2019.

5.2 Peer learning through technical forums

RALGA gives much importance to technical forums that bring together district officials and staff holding same positions as one of the mechanisms to enhance their capacity and skills. Indeed, these forums which were conceived for peer learning through experience sharing, networking, in addition to interacting with officials from Central Government on how better to improve on delivery. During the financial year the following technical forums were successfully organized: Chairpersons of District Councils, Mayors, Vice-Mayors of Social Affairs, Chairpersons of Economic Commissions and Local Finance Managers.



Picture18: TF/Chairpersons of District Councils



Picture19: Mayors with Minister MINALOC & Governors after TF



Picture20: TF/Vice-Mayors for Social Affairs

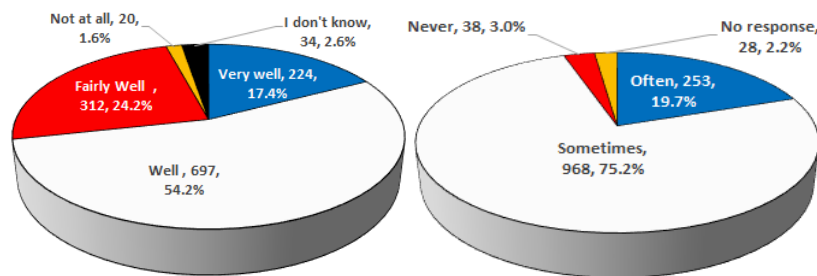


Picture21: TF/Chairpersons for District Councils Economic Commissions

5.3 Members' Perception Survey (MPS 2019)

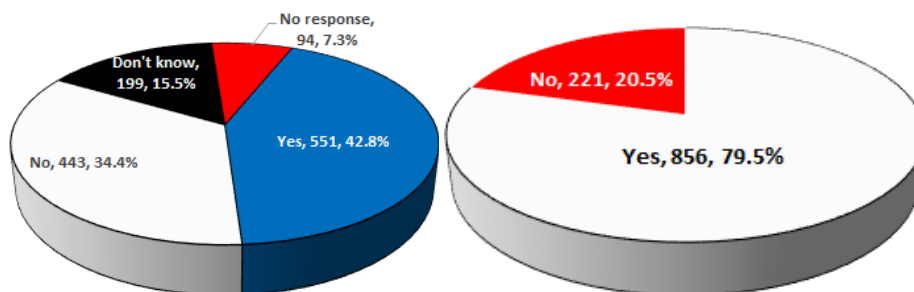
Every 2 years, RALGA conducts a survey to assess the perception by its members regarding RALGA's performance vis-à-vis its mandate of representation, advocacy and capacity building. In addition, the survey looks at the communication between RALGA and its members as well as the support provided to districts and City of Kigali in staff recruitment. In 2019, the survey was conducted in 5 sampled districts, namely Gisagara, Huye, Ngororero, Rusizi, Musanze, Burera, Nyagatare and Gatsibo. It revealed that the general knowledge about RALGA is Very good 203 (16.0%) and Good in 665 (52.4%) respondents, but particularly low at Cell and Village levels.

Level of fulfilment of representation mandate Level of fulfilment of advocacy mandate:



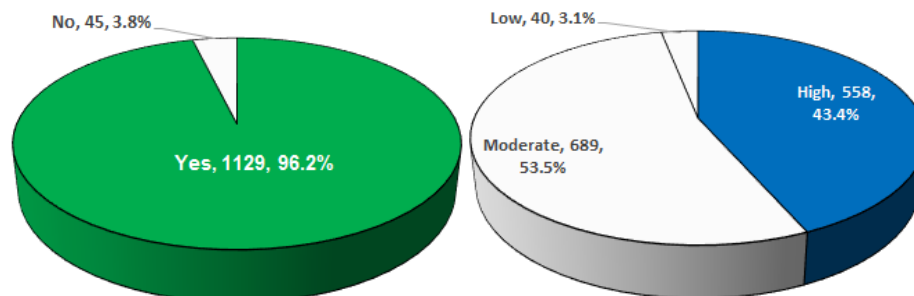
Level of fulfilment of capacity building mandate

Perception of district recruitment services



*Perception on RALGA membership
(96% proud of their District being
member of RALGA)*

*Aggregate satisfaction about fulfilment
of RALGA's mandate*



Major recommendations from this MPS 2019:

- i. Put in place a mechanism to communicate to its members, including the Cell and Village levels, about the progress of its advocacy activities.
- ii. Advocate for improved access to internet connection and other required equipment such as computers and appropriate smartphones among elected leaders and staff at Village and Cell levels.
- iii. Leverage on the importance members attach to the meetings and forums, and broadcasted radio programmes in order to maximize communication about its activities and plans.
- iv. Make RALGA website compelling to its members (and other partners, affiliates, consultants, etc.) who will find it relevant and indispensable to visit it usually in order to benefit from the services.
- v. Extend the visits to the Cell and Village levels in order to keep its members' positive perception of equitable service, collect members' challenges and views, as well as advocacy and capacity building needs.
- vi. Ensure that recruitment tests are reliable, appropriate, and not repeatedly administered by the same examiners and position across districts. The examiners and tests should be diversified across disciplines and changed regularly. RALGA should also devise a mechanism to timely release recruitment outcome.
- vii. Carry out capacity building needs assessment involving the beneficiary members at all levels of local government entities and staff.

5.4 The Local Government Alumni for former and current local elected leaders

As a basis for the establishment of the Local Government Alumni for former and current local elected leaders, a database for former and current local elected leaders from 2006 to date was constituted. It will thus be possible to launch the alumni during the financial 2019-2020. The directory of key Local Government officials was also updated on RALGA website, specifically the members of the Bureau of District councils, District Council Affairs Specialist, District Executive Committee; DES, DM, Advisor to Executive Committee, Assistant to the Mayor; PRMCOs is updated regularly.

5.5 Communication and Publications

In a bid to actively contribute to international knowledge generation and sharing on local governance, RALGA promoted research and publication among its staff conducted in the area of decentralization and accountable local governance experiences, practices, challenges and lessons. From the findings, 3 peer reviewed articles were produced and published in international journals.

These articles are: *Gender Equality: Key Challenges and Practical Solutions to Women Participation in Local Governance in Rwanda*, published in African Journal of Public Affairs; Volume 10 number 3, September 2018, pp. 1-21; *Gender mainstreaming in Local Economic Development: Harnessing Gender Equality and Equity in LED Processes and Practices in Rwanda*, published in "African Journal of Public Affairs"; Volume 10 number 3, September 2018, pp. 43- 60; *Variables Influencing the Re-election of District Councilors in Rwanda*, published in an online journal called "Direct Research Journal of Social Science and Educational Studies": Vol.5 (5), pp. 57-66, December 2018 ISSN 2449-0806; *The role of smart*

technology in collecting land lease fee in Rwanda. The Case of Gasabo in Kimironko Sector and Bugesera in Nyamata Sector, published in "Edition Universitaires Europeenes". International Book Market Ltd, Member of Omni Scriptum Publishing Group, ISBN- 978-613-8-45126-6; and *Assessing the capacity of the Joint Action Development Forum (JADF)*, published in "Administratio Publica: Journal of the Association of Southern African Schools and Departments of Public Administration and Management": Volume 26, issue 4, pp. 171-189.

In a bid to promote RALGA's activities and its members' image through the media, RALGA monitored the media to identify possible issues or mis-representation affecting RALGA's image, key mainstream media and social media were monitored on a daily basis, and feedback was provided to the general public as required. The most frequent issues raised were on recruitment like claims on shortlisting and results publication. RALGA also participated in talk shows on various radio and TV stations to discuss various matters on the following themes: Local Government Women Network (LGWN), issues related to the recruitment process of civil servants in general including local governments' staff. Two documentary films were also produced under DALGOR project, and various events and activities covered on twitter with 3,198 followers and 12 articles on RALGA website.

Also to strengthen the capacity of District Councilors in communication for better performance, RALGA in partnership with RGB, Office of the Ombudsman and Rwanda Media Commission, engaged district leaders and staff on Access to Information and media collaboration.

5.6 International relations

RALGA delegation from Zambia Local Government Association was facilitated for a week-long visit and hosted the CLGF Board meeting held in Kigali in September 2018. Also, basing on the cooperation between RALGA and VNG International, a study visit to VNG headquarters in the Netherlands was organized from 24-28/6/2019 for 4 RALGA staff and 2 Executive Committee members. This visit was combined with the study visit that was organized for the 12 secondary city districts.



Picture 22: Visit by Zambia delegation to RALGA



Picture 23: Zambia delegation courtesy call to Bugesera District Mayor



Picture 24: Visit by Zambia delegation to Bugesera District/Rweru IDP model Village



Picture 25: CLGF Board members



Picture 26: CLGF Board members' courtesy call to the Prime Minister



Picture 27: CLGF Board members' visit to Gisozi Genocide Memorial



Picture 28: CLGF Board members' visit to Campaign Against Genocide Museum

RALGA organized a learning exchange which took place from 1st to 8th December 2018 in Sweden, Denmark and England. 10 Participants from RALGA, GIZ and GOPA participated. This learning exchange was an opportunity for RALGA to acquire a good understanding of different organizational and pedagogical models of High Education Institutions and for e-Government. It helped also the team to identify critical areas of subject areas to be considered in the institutionalizing the RALGA's Local Government Institute (LGI) and opened them for twinning and partnerships to further sustain LGI's successful creation and implementation.

6. Specialized services to the members

6.1. Staff recruitment

As usual, RALGA supported its members in recruiting good staff through a professional and transparent process. Since July 2018 to June 30th 2019, RALGA dealt with 23,622 candidates who sat for written exams out of 122,569 shortlisted candidates. attended written tests (19.2%); 4,423 turned up for oral interviews among whom 1,506 were successful 34% of the candidates interviewed, 6.3% of those who took the written test, and 1.2% of the total shortlisted.

The level of transparency and corruption lessening in recruitment process was maintained as there are no alarming cases be it in relation to the claims, be it in public perception normally translated through the media. The system of codes, printing of question papers, examination booklets and establishment of video coverage studio contributed much to this. The establishment of a quick appeal system that reduced the candidate's complaints. Most of the consultants are former local government leaders who understand well the functioning of the Local Government systems. Nonetheless, some challenges are still persisting: large number of candidates that overwhelms the process, leading not to complying with what is stipulated in the residential order, sites that are not conducive for exams, limited number of candidates who turn up for the examination due to poor communication by some of the districts/CoK, irregular recruitment requests from the Districts which affects our planning process, and very high expenses that include examination booklets, video coverage, consultant's fees & accommodation.

Recruitment statistics from 1st July 2018 to 30th June 2019

S/ N	DISTRICTS/ COK	WRITTEN TESTS	ORAL TESTS	SHORTLISTE D CANDIDATE S	ATTENDANCE WRITTEN TESTS	ATTENDANC E ORAL TESTS	SUCCESSFU L CANDIDAT ES
1	City of Kigali	4	4	2624	679	103	34
2	Gasabo	1	1	7395	1828	36	13
3	Kicukiro	-	1	-	-	246	102
4	Nyarugenge	1	1	1140	196	15	1
5	Karongi	4	2	4111	650	284	13
6	Ngororero	2	2	3485	520	155	49
7	Nyabihu	2	1	715	131	12	4
8	Nyamasheke	3	4	2202	362	305	99
9	Rubavu	2	3	2295	742	198	36
10	Rusizi	2	1	5151	975	88	43
11	Rutsiro	-	2	-	-	114	53
12	Bugesera	2	3	3758	679	126	29
13	Gatsibo	2	2	9513	1724	146	58
14	Kayonza	2	3	2561	308	109	47
15	Kirehe	1	-	549	99	-	-
16	Ngoma	2	2	5433	859	109	45

17	Nyagatare	2	2	15007	2275	529	211
18	Rwamagana		1	-	-	170	67
19	Gakenke	2	3	494	115	133	61
20	Gicumbi	3	2	7261	1694	134	56
21	Musanze	1	4	4872	1473	200	47
22	Burera	2	3	5197	743	88	40
23	Rulindo	4	3	10205	2232	311	109
24	Gisagara	3	3	6270	976	121	44
25	Huye	-	2	-	-	89	43
26	Kamonyi	1	1	6798	1373	33	14
27	Muhanga	2	2	7247	1780	197	63
28	Nyamagabe	2	2	1845	185	58	19
29	Nyanza	1	3	892	148	95	29
30	Nyaruguru	2	1	3938	640	110	20
31	Ruhango	2	1	1130	145	109	57
	TOTAL	58	65	122,569	23,622	4,423	1,506
	PERCENTAGE						1.23%

6.2 Structured training

6.2.1 Transformational Local Government Program (TLGP)

To support the sustainability of the solutions adopted, and the implementation of the transformational LG program, 4 RALGA and MINALOC staff and 9 Masters graduate students were trained as trainers (ToT) “21st Century learning methodologies (problem-based learning, peer to peer learning, etc.) supported by technology-based learning approaches.” A training module was adapted to the target group and translated in Kinyarwanda. All the modules under the TLGP, i.e. Leadership and Ethics, Foundation of Local Governance and Climate Change, Localizing SDGs were developed. The TLGP face to face short courses designed for all the Directors of Units at District and City of Kigali level took simultaneously place from 22nd to 24th February 2019 in La Palisse Hotel Nyamata and Centre d’Accueil Saint Andre in Kabgayi.



Picture 29: Trainers for the Transformational Local Government Program/ Picture 30: District Directors after training on TLG in Kabgayi

The online course on “Localizing SDGs” was opened to the participants from 25th to 27th February 2019. 274 Directors from all Districts benefited from the training. Three tutorial videos were also produced and disseminated through RALGA website. They include: (i) localizing SDGs for LG, (ii) leadership and ethics, and (iii) climate change and resilience.

6.2.2 Induction training

During the financial year, the first step was to build the readiness of RALGA to conduct the induction, specifically:

- Identification of new recruited staff: 633 staff from 25 Districts and CoK up to 30th June 2019.
- Development and piloting of the content for both generic and specific induction.
- Production of a specific induction handbook for staff serving at Sector and Cell levels.
- Administration of pilot induction session for 60 newly recruited staff from Nyarugenge, Rutsiro and Rubavu Districts.

6.2.3 Training in accountable governance

Basing on the requests from its members, RALGA undertook to conduct trainings targeting elected leaders from the lowest levels closer to the population and their support staff with the main purpose being to help them understand their roles and responsibilities but also to learn how to promote accountable local governance and citizen participation. Although all council members needed this training, but RALGA could only cater for few and small groups given their numbers. That is why priority went to the bureaus members of Sector councils (Chairperson, Vice-chairperson and Secretary), chairpersons of Cell councils as well as sector and Cell Executive Secretaries as implementers of the decisions taken. Thus, the effective working relationships between and technical staff (executive secretariat) to equip them with similar information about respective responsibility.

Under this scheme, 1,915 members of bureaus of Sector Councils, Chairpersons of Cell Councils and Executive Secretaries of Sectors and Cells were trained on accountable governance. The beneficiaries were from Ngoma, Nyarugenge, Kicukiro, Gasabo, Kamonyi, Muhanga, Ruhango, Nyanza, Bugesera, Kayonza, Kirehe and Districts. The next sessions scheduled next year will target the last series of districts comprising of Huye, Gisagara, Rusizi, Rutsiro, Rubavu, Musanze, Rulindo and Gicumbi.

To ensure the transfer of knowledge at the end of the training, trainees were advised to organise similar trainings for the rest of members at respective levels to provide key information through their regular meetings.



Picture 31: Training in Accountable Governance/Gasabo District



Picture 32: Training in Accountable Governance/Nyarugenge District



Picture 33: Training in Accountable Governance/Kicukiro District



Picture 34: Training in Accountable Governance/Bugesera District

6.2.4 Developing systems, equipment and tools for capacity building

An e-Library and e-Learning systems were installed in RALGA premises and the two systems have been migrated to RALGA's website and were successfully tested. ALGA's Communication Specialist and the Capacity Building Expert trained on the requirements to sustain the e-Library and e-Learning functioning. The training was conducted with the National Academic Digital Repository of Ethiopia (NADRE) which provides researchers, lecturers, students and stakeholders from outside of the academic world access to all research works published by Ethiopian universities and research institutions.

In addition, in order to strengthen its documentation and research center on local governance and decentralization within its LGI Department, RALGA collects and updates information and documents on local governance and decentralization. In this direction, RALGA the list of key laws related to the functioning of Local Government was updated. The theses published by the students who completed the Masters' Program in Local Governance Studies were also collected.

6.2.5 Masters' in Local Governance Studies

In order to provide high caliber personnel to implement the forthcoming phase of decentralization and to further the local development, the master's degree program was affiliated to the University of Rwanda (UR), College of Arts and Social Sciences. The program provides focused and customized academic practical programs. Students' academic researches concentrate on daily local governance matters to provide solutions built on home grown initiatives. 18 out of 42 students of the first intake already graduated in November 2018, and the second intake is ongoing with 31 students sponsored by RALGA. As the Master's program is run by the University of Rwanda, meetings are organized regularly to find together solutions to any eventual challenges. This year, one meeting was organized and both parties agreed on the way forward on particular issues such as payments by RALGA, issuing academic documents to the students who graduated after successfully completing the program, guest lecturing sessions, etc.

7. Financial statements

RALGA's consolidated financial statements of RALGA and its subsidiaries were audited by ITAU Auditors. They comprise the consolidated statement of financial position as at 30 June 2019, and the consolidated statement of income and expenditure, consolidated statement of changes in equity and consolidated statement of cash flows for the YEAR then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

The Auditor confirmed that in their opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 30 June 2019, and of its consolidated financial performance and its consolidated cash flows for the YEAR then ended in accordance with International Financial Reporting Standards (IFRSs).

The detailed statements are presented below.

7.1 STATEMENT OF FINANCIAL POSITION

ASSETS As at	NOTES	ASSOCIATION 2019	LGC 2019	CONSOLIDATED	
				2019 Frw	2018 Frw
Non-current assets					
Property and equipment	4	793,667,745	1,300,729	794,968,474	841,288,574
Intangible assets		57,112,000		57,112,000	57,112,000
Deferred tax assets	5		33,821,938	33,821,938	32,316,365
Total non-current assets		850,779,745	35,122,667	885,902,412	930,716,939
Current assets					
Inventory	6	13,319,659		13,319,659	11,583,405
Accounts receivable	7	47,354,741	28,905,541	56,600,242	74,308,786
Cash and equivalents	8	359,456,795	994,449	360,451,244	328,435,805
Investment in LG consult		123,549,508		-	-
Total current assets		543,680,703	29,899,990	430,371,145	414,327,996
TOTAL ASSETS		1,394,460,449	65,022,657	1,316,273,558	1,345,044,935
Current liabilities					
Accounts payable	9	145,644,462	63,264,217	189,248,639	247,923,442
Deferred income	10	15,962,883		15,962,883	9,449,658
Tax liability			-	-	-
Total current liabilities		161,607,345	63,264,217	205,211,522	257,373,100
Net Assets		1,232,853,104	1,758,440	1,111,062,036	1,087,671,835
REPRESENTED BY:					
Shareholders' funds			123,549,508		
Revaluation reserves	22	370,963,078		370,963,078	370,963,078
Accumulated funds	23	861,890,026	-121,791,068	740,098,958	716,708,757
Total equity		1,232,853,104	1,758,440	1,111,062,036	1,087,671,835

7.2 STATEMENT OF INCOME AND EXPENDITURE

	NOTES	ASSOCIATION 2019 Frw	LGC 2019 Frw	CONSOLIDATED 2019 Frw	2018 Frw
Incomes					
Incomes	12	1,421,448,241	34,822,933	1,456,271,174	1,213,527,656
Expenditure					
Assets depreciation	4	58,605,013	433,576	59,038,589	31,406,065
Public Services Decentralization	13	86,576,587		86,576,587	50,904,145
Increase resources and capacity PFM	14	5,476,186		5,476,186	37,105,480
Strengthening Business Environment	15	244,187,903		244,187,903	121,319,727
National and Social Welfare Development	16	55,098,819		55,098,819	20,491,714
RALGA Provision of Quality Services	17	941,832,254		941,832,254	439,316,090
Finance cost	18	3,226,143	42,580	3,268,723	6,709,810
Strengthening RALGA		-	35,852,350	35,852,350	79,982,926
Total expenditure		1,395,002,904	36,328,506	1,431,331,411	787,235,958
Surplus/(deficit) for the period		26,445,336	(1,505,573)	24,939,763	426,291,697
Tax (expense)/income					
Surplus/(deficit) for the period		26,445,336	(1,505,573)	24,939,763	426,291,697

7.3 STATEMENT OF CHANGES IN EQUITY

	NOTES	ASSOCIATION	LGC	CONSOLIDATED	
Year ended 30 June				2019	2018
Revaluation reserve		Frw	Frw	Frw	Frw
At the start of period		370,963,078		370,963,078	370,963,078
Prior period adjustment					
Increase/(decrease)					
At the end of the period		370,963,078	-	370,963,078	370,963,078
Accumulated fund					
At the start of period		833,641,277	6,616,988	716,708,757	708,527,758
Prior period adjustment		(2,678,261)	-4,858,548	-7,536,809	53,824,739
Surplus/(Deficit)		26,445,336	-	26,445,336	(45,643,740)
At the end of the period		857,408,353	1,758,440	735,617,285	716,708,757

7.4 STATEMENT OF CASH FLOWS

Year ended 31 December	NOTES	ASSOCIATION	LGC	CONSOLIDATED	
		Frw	Frw	2018 Frw	2017 Frw
<u>Cash flow from operation activities</u>					
Surplus/ (Deficit) before tax		26,445,336	(1,505,573)	24,939,763	(31,880,061)
Adjustments for:		-	-	-	-
Prior year Adjustments		(2,678,261)	(4,858,548)	(7,536,809)	53,824,739
Depreciation		58,605,013	433,576	59,038,589	81,663,624
Changes in Deferred tax asset		-	-	-	(2,223,150)
Deferred income		(6,717,005)		(6,717,005)	(3,227,496)
(Increase)/Decrease in inventory		(6,082,648)		(6,082,648)	(7,655,254)
(Increase)/Decrease in receivables		(1,736,254)	4,131,152	2,394,898	(4,621,325)
Increase/(Decrease) in payables		(36,555,200)	(2,459,563)	(39,014,763)	(44,160,214)
Net cash in/(out) flow from operating activities		31,280,981	(4,258,956)	27,022,025	41,720,863
<u>Cash flows from investing activities</u>				-	-
Deferred income		13,230,230		13,230,230	7,777,703
Purchase of equipment		(12,718,490)		(12,718,490)	(33,074,322)
Purchase of intangible		-	-	-	(57,112,000)
Net cash in/(out) flow from investing activities		511,740	-	511,740	(82,408,619)
<u>Cash flows from financing activities</u>				-	-
Transfer received from LGI		448,1674		4,481,674	
Net cash in/(out) flow from financing activities		4,481,674	-	4,481,674	
				-	-
Net cash in/(out) flow for the period		36,274,395	(4,258,956)	32,015,439	(40,687,756)
Cash & Cash equivalents:				-	-
At start of period		323,182,399	5,253,405	328,435,804	369,123,560
At end of the period		359,456,794	994,449	360,451,243	328,435,804

7.5 PROPERTY PLANT AND EQUIPMENT

	Land Frw	Buildings Frw	Office Equipment Frw	Furniture Frw	Computer Equipment Frw	Vehicles Frw	TOTAL Frw
Cost							
At 01/07/2018	439,000,000	377,900,000	87,532,317	30,472,573	47,310,912	125,433,384	1,107,649,186
Additions LGI			468,133	7,070,917	2,979,440		10,518,490
Additions Association					2,200,000		2,200,000
At 30/06/2019	439,000,000	377,900,000	88,000,450	37,543,490	52,490,352	125,433,384	1,120,367,676
Depreciation							
At 01/07/2018	-	40,489,287	74,882,160	22,352,415	41,770,291	92,614,402	272,108,555
Charge		26,992,858	4,489,092	3,127,690	8,655,970	15,772,980	59,038,589
Revaluation/disposal							
At 30/06/2019	-	67,482,145	79,371,252	25,480,105	50,426,261	108,387,382	331,147,144
Carrying amount:							
At 01/07/2018	439,000,000	337,410,713	12,650,157	8,120,158	5,540,621	32,818,982	835,540,631
At 30/06/2019	439,000,000	310,417,855	8,629,199	12,063,385	2,064,091	17,046,002	789,220,532

	Land Frw	Buildings Frw	Office Equipment Frw	Furniture Frw	Computer Equipment Frw	Vehicles Frw	TOTAL Frw
Cost							
At 01/07/2017	439,000,000	377,900,000	86,197,317	29,203,251	34,000,912	108,273,384	1,074,574,864
Additions			1,335,000	1,269,322	13,310,000	17,160,000	33,074,322
At 30/06/2018	439,000,000	377,900,000	86,352,741	27,987,573	43,493,241	125,433,384	1,107,649,186
Depreciation							
At 01/07/2017	-	13,496,429	61,331,079	17,622,188	29,033,762	65,436,680	186,920,138
Charge	-	26,992,858	12,727,872	3,623,165	8,918,858	29,400,872	81,663,625
Revaluation/disposal						-2,223,150	-2,223,150
At 30/06/2018	-	40,489,287	74,058,951	21,245,353	37,952,620	92,614,402	266,360,613
Carrying amount:							
At 01/07/2017	439,000,000	364,403,571	24,866,238	11,581,063	4,967,150	42,836,704	887,654,726
At 30/06/2018	439,000,000	337,410,713	12,293,790	6,742,220	5,540,621	32,818,982	841,288,573