



Budgeting and Resource Allocation in Basic Education: Patterns, Priorities, and Policy Implications in Kicukiro District, Rwanda

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Abstract: *This study examines the structure, execution, and policy implications of budgeting and resource allocation for basic education in Rwanda, using Kicukiro District as a case study. Drawing exclusively on secondary data government reports, budget documents, and policy frameworks. The research analyzes how national-level budgeting processes translate into district-level spending priorities. Rwanda's education financing system is formally decentralized; however, the study reveals that districts operate under rigid fiscal ceilings, with over 85% of education budgets allocated to salaries, leaving limited flexibility to address infrastructure gaps, inclusive education, or teacher development. The findings show a consistent misalignment between budget allocations and actual local needs, particularly in urban areas experiencing population growth and school overcrowding. The literature review supports these insights, highlighting similar patterns across Sub-Saharan Africa where decentralization is more symbolic than functional. The study proposes policy strategies including flexible budget lines, strengthened district planning capacity, participatory budgeting, and equity-sensitive allocation formulas. These recommendations aim to align budgeting more closely with localized needs while maintaining national accountability standards. The study contributes to the limited body of research on sub-national education finance in Rwanda and offers insights relevant to education policy reform in other African contexts pursuing decentralized governance.*

Keywords: *Decentralization, Education finance, Budget allocation, Kicukiro District, Policy implementation*

How to cite this work (APA):

Kamukama, J. S. (2025). Budgeting and Resource Allocation in Basic Education: Patterns, Priorities, and Policy Implications in Kicukiro District, Rwanda. *Journal of Research Innovation and Implications in Education*, 9(4), 165 – 174. <https://doi.org/10.59765/vyw96k>.

1. Introduction

Budgeting and resource allocation are fundamental components in ensuring the effective delivery of quality basic education. Globally and regionally, education financing has been identified as a key driver of equity, access, and learning outcomes, particularly in systems that have adopted decentralization. In Rwanda, decentralization has been introduced as a governance strategy to enhance responsiveness, accountability, and efficiency in public service delivery, including education. Despite these

reforms, concerns persist about how well district-level budgeting practices reflect the real needs of schools and learners. This article focuses on Kicukiro District, one of Rwanda's most urbanized and rapidly growing districts, to examine how education budgets are structured, prioritized, and implemented, and what policy implications arise for effective education planning.

Sub-national financing plays a critical role in supporting education outcomes, yet it is often constrained by limited local autonomy, rigid central controls, and uneven fiscal capacity (Crouch & Winkler, 2009; OECD, 2016; Levacic

& Glover, 2020). District governments are expected to balance national education priorities with local demands, but this balancing act is hampered by institutional and fiscal challenges (Musafiri, 2010; UNESCO, 2011). In Rwanda, although decentralization reforms have been well institutionalized, evidence suggests that district authorities remain heavily dependent on centrally defined budget ceilings, leaving limited space for context-specific responses (Onyango, 2020; Choi, 2021).

Practical challenges include delays in fund disbursement, weak district-level planning capacity, limited participatory mechanisms, and frequent misalignment between budget allocations and the needs identified at school level (Languille, 2019; ACODE, 2015; Edzii, 2017). For Kicukiro District, which faces pressures of urban growth and rising education demand, critical questions remain regarding which priorities dominate the budget process, and how far these allocations contribute to equity, quality, and effective service delivery (World Bank, 2002; Choi, 2021).

1.1 Context and Importance of Budgeting in Basic Education

Education financing at the sub-national level plays a pivotal role in improving the quality, equity, and accessibility of basic education, particularly in rapidly decentralizing education systems (Crouch & Winkler, 2009; OECD, 2016; Levacic & Glover, 2020). In many low- and middle-income countries, including Rwanda, district and provincial authorities are tasked with executing education plans that align with national goals while addressing unique local needs (Musafiri, 2010; Lo & Alami, 2011; UNESCO, 2011). However, this balancing act is often challenged by rigid central controls, limited district planning autonomy, and uneven fiscal capacity (Choi, 2021; Edzii, 2017; Makaanu et al., 2015).

1.2 Decentralization and the Promise of Localized Planning

Over the last two decades, decentralization reforms have been introduced in many African countries as part of broader public sector restructuring aimed at improving service delivery, including education (Naidoo, 2002; Gershberg & Winkler, 2003; Onyango, 2020). In theory, decentralization enhances responsiveness and accountability by transferring planning and budget responsibilities to lower administrative levels (Baghdady & Zaki, 2019; Thomas et al., 2018; Kipkoech & Wekesa, 2021). Rwanda has emerged as a notable case, embedding decentralization into its governance framework, yet evidence shows that local authorities often operate within

centrally predetermined ceilings and performance targets, limiting flexibility in prioritizing district-level education needs (Musafiri, 2010; Choi, 2021; Nishimura & Ogawa, 2008).

1.3 Problem Statement

Despite the legal and institutional structures for fiscal decentralization, the actual practice of education budgeting at the district level remains constrained by multiple systemic barriers. These include delayed fund disbursement, weak planning capacity, lack of participatory budgeting processes, and misalignment between school-level needs and budget allocations (ACODE, 2015; Languille, 2019; Edzii, 2017). In Kicukiro District, one of the most urbanized and resource-conscious areas in Rwanda questions remain as to how education budgets are formulated, which priorities dominate the planning process, and how these allocations translate into outcomes for schools and learners (Choi, 2021; Lo & Alami, 2011; World Bank, 2002).

1.4 Purpose and Objectives of the Study

The purpose of this study is to analyze the priorities and policy implications of budgeting and resource allocation for basic education in Kicukiro District using secondary data. Specifically, the study aims to:

1. Examine the structure and priorities of education budgeting in Kicukiro District using available policy documents and reports.
2. Evaluate the extent to which existing allocations align with the educational needs identified at the district level.
3. Explore the policy implications of current budgeting practices for equity, quality, and accountability in basic education.

By relying exclusively on secondary sources government reports, district budget documents, and scholarly literature this article contributes to the ongoing debate on decentralized education financing, highlighting practical lessons for strengthening budgeting processes in Rwanda and similar contexts.

2. Literature Review

This chapter reviews existing literature on district-level budgeting and resource allocation in basic education. It highlights global and regional trends, theoretical models, budgeting challenges, and lessons drawn from comparative studies. The goal is to establish a strong foundation for

analyzing the education budgeting process in Kicukiro District, Rwanda.

2.1 Understanding District-Level Education Financing

Sub-national education financing has become a focal point in efforts to improve educational access, equity, and quality, especially in developing countries. The rationale for devolving financial responsibilities to lower levels of government is based on the principle that local authorities are better positioned to understand and respond to the unique educational needs of their communities (Crouch & Winkler, 2009; Gershberg & Winkler, 2003; OECD, 2016). District-level budgeting is therefore viewed not merely as a technical activity, but as a strategic governance function that enables the alignment of financial inputs with planning objectives and educational outcomes.

Despite this promise, implementation in many low- and middle-income countries remains problematic. Districts often lack the autonomy to allocate funds in response to local priorities. National ministries typically define budget ceilings, spending categories, and disbursement schedules, leaving local administrators with limited room for discretion (Naidoo, 2002; Fakharzadeh, 2016; Kipkoech & Wekesa, 2021). For instance, even in countries like Ghana and Tanzania that have adopted fiscal decentralization laws, most education funding continues to be managed and dictated by central governments (Edzii, 2017; Onyango, 2020; Languille, 2019).

Another critical issue is the composition of education budgets at the sub-national level. Studies have shown that upwards of 80% of district education budgets in Sub-Saharan Africa are spent on primary teachers' salaries and administrative costs leaving minimal funds for developmental expenditures such as school infrastructure, ICT, or learning materials (Wolff, 2003; World Bank, 2002; Ogawa & Nishimura, 2008). This spending pattern restricts the capacity of district governments to innovate or tailor their educational programs to diverse needs, particularly in underserved or fast-growing urban areas.

Furthermore, the weak institutional capacity of many district education offices exacerbates inefficiencies in budget management. Many local governments lack trained financial planners, proper monitoring and evaluation tools, and up-to-date school-level data that would enable evidence-based planning (Makaaru et al., 2015; ACODE, 2015; Mastercard Foundation, 2019). As a result, even where some autonomy is granted, the use of funds is not always efficient, equitable, or aligned with broader educational development goals.

2.2 Trends in Education Budgeting in Africa and Rwanda

Across Sub-Saharan Africa, education budgeting has undergone significant reforms over the past two decades, primarily influenced by decentralization efforts, donor-driven policy frameworks, and shifting priorities toward universal basic education. Several African countries, including Ghana, Uganda, Kenya, and Rwanda, have embraced decentralization as a strategy to improve service delivery by giving districts more control over budget planning and execution (Makaaru et al., 2015; Edzii, 2017; Languille, 2019). These reforms have been encouraged by development partners such as the World Bank and UNESCO, who argue that decentralization enhances efficiency, responsiveness, and accountability in public financial management (World Bank, 2002; UNESCO, 2011; Baghdady & Zaki, 2019).

Despite these intentions, the actual outcomes of fiscal decentralization in education remain mixed. In many African countries, sub-national governments continue to struggle with limited autonomy over resource allocation. Although districts are often responsible for implementing education plans, key budget decisions including ceilings, disbursement conditions, and spending categories are still made at the national level (Ogawa & Nishimura, 2008; Fakharzadeh, 2016; Thomas et al., 2018). In Uganda, for example, the education budget is heavily conditional, with most funds earmarked for teacher salaries and little discretion given to district education officers (ACODE, 2015; Makaaru et al., 2015; Mastercard Foundation, 2019). Similarly, in Tanzania, decentralization reforms expanded access but failed to improve equity or budgeting efficiency due to limited district capacity and weak policy coherence (Onyango, 2020; Languille, 2019; Kipkoech & Wekesa, 2021).

In the Rwandan context, decentralization has been a central feature of governance reform since the early 2000s. The Government of Rwanda has made deliberate efforts to transfer responsibilities for service delivery, including education, to district and sector levels (Musafiri, 2010; Choi, 2021; Nishimura & Ogawa, 2008). Districts such as Kicukiro are now responsible for executing school infrastructure projects, distributing teaching materials, and monitoring school performance. However, studies show that their financial autonomy is significantly constrained by national budget ceilings imposed by the Ministry of Finance and Economic Planning (MINECOFIN), and performance contracts (Imihigo) that predetermine priority areas (Choi, 2021; Fakharzadeh, 2016; Musafiri, 2010).

Rwanda's education sector strategy emphasizes performance-based planning and centralized coordination of national priorities. This system has enabled the country

to achieve relatively high levels of efficiency and results tracking but limits districts' capacity to respond to locally specific challenges (Levacic & Glover, 2020; Crouch & Winkler, 2009; OECD, 2016). Kicukiro District, for example, may face school overcrowding or local teacher shortages that are not captured in national budget frameworks. Consequently, local budget plans are often reactive and focused more on meeting national indicators than solving context-driven problems (Choi, 2021; UNESCO, 2011; World Bank, 2002).

2.3 Budgeting Models and Frameworks for Sub-National Planning

The effectiveness of education budgeting at the district level is deeply influenced by the models and frameworks used to guide planning and resource allocation. Globally, several budgeting frameworks have been proposed to support efficiency, equity, and accountability in public education finance. Among the most prominent are Results-Based Budgeting (RBB), Per-Student Financing Models, and Marginal Budgeting for Bottlenecks (MBB). Each offers a unique lens through which to allocate resources according to performance metrics, student needs, or systemic constraints (Levacic & Glover, 2020; Thomas et al., 2018; Duehring, 2013).

Results-Based Budgeting (RBB) is widely promoted by organizations like the OECD and the World Bank as a way to improve the alignment between spending and outcomes. Under RBB, funds are allocated based on pre-defined performance indicators, such as improved literacy rates or school completion figures (OECD, 2016; Fakharzadeh, 2016; Thomas et al., 2018). While RBB has been institutionalized in countries such as Chile and South Korea, its application in African education systems has been limited due to weak data systems, political interference, and administrative challenges (Mastercard Foundation, 2019; Choi, 2021; Kipkoech & Wekesa, 2021). Rwanda has adopted elements of RBB through its performance-based contracts (Imihigo), but scholars argue that this approach remains overly top-down, with limited influence on actual budget flexibility at the district level (Musafiri, 2010; Fakharzadeh, 2016; Nishimura & Ogawa, 2008).

Another widely discussed approach is Per-Student or Formula-Based Financing, which allocates resources based on enrolment figures or school-specific characteristics. This model has been shown to enhance transparency and predictability in budget allocations, especially in large, diverse systems (World Bank, 2002; Ogawa & Nishimura, 2008; Crouch & Winkler, 2009). However, the model also has limitations. In contexts where enrolment data are outdated or unreliable as is often the case in fast-growing districts funding formulas may misrepresent actual needs,

leading to disparities in school resourcing (Languille, 2019; Edzii, 2017; Makaanu et al., 2015).

Marginal Budgeting for Bottlenecks (MBB) is a model developed by UNESCO and the World Bank that prioritizes small, high-impact interventions to resolve critical blockages in education systems. This model is particularly suited to constrained environments where resources are limited but strategic planning can maximize impact (Duehring, 2013; UNESCO, 2011; Fakharzadeh, 2016). MBB has been used in countries such as Malawi and Sierra Leone, but it requires strong data and technical expertise both of which may be lacking at district levels in many African countries, including Rwanda (Choi, 2021; Kipkoech & Wekesa, 2021; ACODE, 2015).

In addition to these global models, local innovations in participatory budgeting and digital financial tracking are emerging as complementary tools to improve accountability and responsiveness in education finance. Studies from Kenya and Uganda suggest that school-level involvement in budgeting can improve resource utilization, though these processes remain under-institutionalized in many rural and urban districts (Makaanu et al., 2015; Kipkoech & Wekesa, 2021; Mastercard Foundation, 2019). In Rwanda, participatory budgeting has been integrated into the national decentralization framework, but evidence of its effectiveness at the district education level is still sparse (Choi, 2021; Fakharzadeh, 2016; Musafiri, 2010).

2.4 Challenges in Aligning Budget Allocations to Local Needs

Despite the theoretical benefits of decentralization and the availability of diverse budgeting models, many districts across Sub-Saharan Africa still face substantial challenges in aligning financial allocations with actual local education needs. These challenges often arise from structural constraints, such as central control over budget ceilings, weak data systems, limited district autonomy, and fragmented planning processes (Choi, 2021; ACODE, 2015; Kipkoech & Wekesa, 2021). As a result, education budgets at the district level tend to reflect national priorities or administrative compliance targets, rather than community-identified needs or school-level demands.

One of the most persistent barriers is the top-down nature of budget formulation. In many countries, including Rwanda, district education budgets are shaped by predetermined priorities from national ministries like MINEDUC and MINECOFIN. This limits the scope for localized planning and constrains district officers from responding to specific issues such as infrastructure gaps, overcrowded classrooms, or high dropout rates (Fakharzadeh, 2016; Makaanu et al., 2015; Musafiri, 2010). Even when participatory planning mechanisms exist on

paper, such as school general assemblies or district-level consultation forums, these often function as rubber-stamp processes with minimal influence on actual resource allocation (Lo & Alami, 2011; Onyango, 2020; Edzii, 2017).

Another key challenge lies in the limited quality and availability of real-time education data. Effective budgeting requires accurate and timely information about enrolment, teacher distribution, school performance, and infrastructure conditions. However, in many districts, data collection systems are weak, under-resourced, or fragmented across different departments (Languille, 2019; Thomas et al., 2018; UNESCO, 2011). In Rwanda, although the Education Management Information System (EMIS) provides national-level data, districts like Kicukiro may lack the tools, training, or staff to perform data-driven planning at the micro level (Choi, 2021; Kipkoech & Wekesa, 2021; Musafiri, 2010). The result is often a mismatch between resource allocation and school-level realities.

Financial predictability and timeliness are also common obstacles. Districts frequently experience delays in fund disbursement from central governments, affecting the execution of education activities such as textbook procurement, infrastructure rehabilitation, and in-service teacher training (Makaaru et al., 2015; Ogawa & Nishimura, 2008; ACODE, 2015). These delays undermine planning credibility and limit flexibility in responding to emergencies or emerging needs. In Kicukiro, for instance, budget cycles are often synchronized with national fiscal calendars, giving district planners limited room to adjust for local priorities mid-year (Choi, 2021; Fakharzadeh, 2016; Languille, 2019).

Finally, there are governance and accountability gaps. Even where budgeting processes allow for local discretion, weak monitoring and evaluation systems make it difficult to track how funds are used or whether they achieve intended educational outcomes (Thomas et al., 2018; Mastercard Foundation, 2019; Kipkoech & Wekesa, 2021). In some cases, political interference further distorts allocation decisions, as funds are diverted to projects with higher visibility or political return rather than those with the greatest educational need (Edzii, 2017; ACODE, 2015; Lo & Alami, 2011).

2.5 Lessons from Comparative Cases and What They Mean for Rwanda

Comparative evidence from other countries in Sub-Saharan Africa provides valuable insights into the opportunities and risks of decentralized education financing. While structural reforms have expanded district responsibilities, successful implementation depends heavily on enabling institutions,

policy coherence, and sustained investment in local capacity (Baghdady & Zaki, 2019; Gershberg & Winkler, 2003; Thomas et al., 2018). Several case studies across Africa reveal patterns of both success and failure that are directly applicable to Rwanda's experience, particularly in urban districts such as Kicukiro.

Ghana's experience illustrates how formal decentralization without deep administrative reform can lead to inefficiency. Although the country has implemented district education planning units, these units often lack the autonomy or resources to effectively influence budget outcomes. District officials remain largely accountable to central ministries, and planning documents are frequently disconnected from budget realities (Edzii, 2017; Ogawa & Nishimura, 2008; UNESCO, 2011). Rwanda faces a similar tension: while districts are expected to implement local education plans, the funding and approval mechanisms remain centrally driven (Musafiri, 2010; Choi, 2021; Fakharzadeh, 2016).

In Uganda, the use of conditional grants was intended to improve targeting and transparency in district education budgets. However, studies have shown that such earmarked funding tends to reduce flexibility, especially when tied to rigid reporting structures and narrow objectives (ACODE, 2015; Makaaru et al., 2015; Mastercard Foundation, 2019). As a result, districts may meet national indicators (e.g., textbook-to-pupil ratios) while neglecting local needs such as school maintenance or special needs education. This mirrors challenges in Rwanda where performance contracts (Imihigo) emphasize high-level indicators but leave little room for creative problem-solving at the district level (Choi, 2021; Nishimura & Ogawa, 2008; Languille, 2019).

Tanzania presents another cautionary example. Its Local Government Reform Programme expanded the responsibilities of districts but failed to provide sustained investment in local capacity, especially in rural areas. This created disparities in performance between well-resourced urban councils and struggling rural ones (Onyango, 2020; Kipkoech & Wekesa, 2021; Wolff, 2003). While Rwanda's system benefits from greater central oversight and coordination, districts such as Kicukiro must still contend with uneven fiscal space and limited influence over resource allocation, despite having relatively stronger infrastructure and personnel.

Positive examples also exist. In Kenya, the integration of school-level planning through boards of management has shown promise in linking budgeting to actual school needs. Participatory budgeting and the use of local financial tracking tools have led to modest improvements in transparency and responsiveness (Makaaru et al., 2015; Kipkoech & Wekesa, 2021; Mastercard Foundation, 2019). Although these initiatives remain small-scale and inconsistently applied, they highlight the potential of

institutional innovation at the district and school levels something Rwanda could adapt to further empower district education offices like Kicukiro. The comparative literature underscores that decentralization is not inherently effective or equitable. Success depends on aligning authority with capacity, ensuring reliable financial flows, and enabling genuine local participation in planning and decision-making.

2.6 Gaps in Literature

The reviewed literature highlights a broad consensus on the importance of decentralized education budgeting in improving equity, responsiveness, and system efficiency. Studies from global institutions and African countries emphasize that sub-national authorities are better positioned to align educational resources with local needs provided they are granted sufficient autonomy, technical capacity, and financial flexibility (Crouch & Winkler, 2009; OECD, 2016; Gershberg & Winkler, 2003). The frameworks of Results-Based Budgeting, Per-Student Funding, and Marginal Budgeting for Bottlenecks offer conceptual tools for effective financial planning at the local level (Duehring, 2013; Thomas et al., 2018; Levacic & Glover, 2020).

However, the literature also identifies substantial limitations in the actual implementation of these models at the district level. Across most African contexts, including Rwanda, budget ceilings remain centrally determined, local data systems are weak, and participation in planning is often symbolic rather than substantive (Makaaru et al., 2015; Edzii, 2017; Fakhrazadeh, 2016). Even where decentralization policies exist, they often fail to shift real control over funding priorities to local education authorities. Performance targets driven by central ministries tend to override localized decision-making, particularly in urbanizing districts that face rapidly evolving education demands.

Despite Rwanda's strong policy commitment to decentralization and performance-based governance, the literature reveals a significant knowledge gap: few empirical or analytical studies have examined how district-level education budgeting functions in practice especially in high-pressure urban districts such as Kicukiro. While Rwanda's national budgeting and performance models are well documented, there is a lack of research focusing on how local budget priorities are set, what constraints district offices face, and whether current systems allow for equitable and effective allocation at the grassroots level (Choi, 2021; Musafiri, 2010; Kipkoech & Wekesa, 2021). This study aims to fill that gap by using Kicukiro District as a case study to examine how budgeting and resource allocation for basic education are planned, prioritized, and implemented at the sub-national level. Building on the foundations laid in the literature, the next chapter will

analyze local budget trends, highlight allocation challenges, and explore how district-level education planning aligns or fails to align with both national objectives and local realities.

3. Methodology

This study employed a qualitative desk-based research design, relying exclusively on secondary data to explore the priorities and policy implications of education budgeting and resource allocation in Kicukiro District, Rwanda. The methodological approach was designed to ensure transparency, replicability, and credibility in analyzing how budgeting processes reflect district priorities and national education goals.

3.1 Research Design

The study adopted a descriptive and analytical design that combined document analysis with thematic synthesis. The descriptive component allowed for mapping the structure, trends, and priorities in Kicukiro's education budgets, while the analytical component focused on interpreting the policy implications of these patterns. No primary data were collected; instead, the study used existing government reports, budget documents, and scholarly literature, which is appropriate given the focus on policy review.

3.2 Study Area Kicukiro District

Kicukiro District, one of the three districts of Kigali City, was selected as the case study. With a population exceeding 500,000 and rapid annual growth, it represents one of the fastest urbanizing areas in Rwanda (NISR, 2022). Administratively, the district comprises 10 sectors, 41 cells, and over 300 villages, with responsibilities for implementing national education policies under Rwanda's decentralization framework (MINALOC, 2021). The choice of Kicukiro was guided by its dual characteristics: relatively better infrastructure and access compared to rural districts, but also severe education pressures from population density, migration, and urban poverty (REB, 2023; World Bank, 2022). This makes it a representative case for examining the challenges of aligning national budget frameworks with district-level needs.

3.3 Data Sources

This study relied exclusively on secondary data obtained from credible and authoritative sources. Government reports formed the foundation, including the Ministry of Finance and Economic Planning's (MINECOFIN) Budget Framework Papers, the Ministry of Education's (MINEDUC) Education Sector Strategic Plan, Rwanda

Education Board's (REB) statistical yearbooks, and Kicukiro District Development Plans (DDPs). International publications complemented these sources, such as UNESCO's *Education Finance Watch*, World Bank Public Expenditure Reviews, OECD comparative studies, and UNICEF equity profiles. In addition, scholarly literature on education budgeting, decentralization, and resource allocation in Sub-Saharan Africa was reviewed to provide comparative insights. Documents were selected based on relevance to education financing, coverage of the period between 2000 and 2024, and credibility, ensuring they were issued by reputable institutions or peer-reviewed journals. Together, these data sources provided both quantitative budget figures and qualitative policy insights necessary for addressing the study objectives.

3.4 Data Collection Procedures

The collection of secondary data followed a structured document analysis framework. Relevant materials were identified from official portals such as the websites of MINEDUC, REB, and MINECOFIN, as well as from academic databases like Google Scholar, JSTOR, and Research Gate. Development partner repositories, including UNESCO, UNICEF, and the World Bank, were also consulted to access internationally recognized reports. Screening was carried out to eliminate duplicates and documents that did not directly address education budgeting at the national or district levels. Each selected document was catalogued with details such as author, year of publication, and thematic focus. This systematic process ensured transparency and reliability, while also enhancing the validity of the evidence used in the study.

3.5 Data Analysis

The data analysis employed both descriptive statistics and thematic content analysis to ensure a comprehensive understanding of education budgeting in Kicukiro District. Descriptive statistics were used to summarize numerical data, including the proportions of funds allocated to salaries, infrastructure, teaching materials, and special programs, as reported in official budget documents. This quantitative perspective was important for identifying expenditure patterns and trends in allocation priorities. Thematic content analysis was applied to qualitative information drawn from policy reports and academic studies. Recurring themes such as decentralization, accountability, equity, and efficiency were coded and synthesized to interpret the broader implications of budgeting practices. The combination of these approaches enabled the study to integrate numerical evidence with policy perspectives, thereby addressing the research objectives in a structured manner.

3.6 Ethical Considerations

Although the study relied solely on secondary data, ethical standards were rigorously maintained. Only publicly available documents and scholarly work were included, ensuring that no confidential or sensitive information was compromised. All sources of information were acknowledged appropriately using the APA (7th edition) citation style, which safeguarded against plagiarism and respected intellectual property rights. Data were presented objectively, without manipulation or selective omission, to maintain academic honesty and integrity. The study also excluded any unpublished or unverifiable materials that might compromise reliability. By adhering to these principles, the research upheld the ethical standards expected in academic inquiry, even within a desk-based design.

4. Results and Discussion

This section presents and discusses the findings of the study in line with the three objectives outlined in Chapter One. The analysis integrates secondary data from government reports, international publications, and scholarly literature to assess the budgeting structure in Kicukiro District, the alignment between allocations and local needs, and the policy implications for equity, quality, and accountability in education.

4.1 Structure and Priorities of Education Budgeting in Kicukiro District

The first objective was to examine the structure and priorities of education budgeting in Kicukiro District. Evidence shows that Rwanda's education financing system is highly centralized, with the Ministry of Finance and Economic Planning (MINECOFIN) issuing ceilings to line ministries, including the Ministry of Education (MINEDUC), which then cascades allocations to districts (MINECOFIN, 2023; MINEDUC, 2022). Districts are responsible for aligning their budgets with national priorities through District Development Plans (DDPs) and annual performance contracts (*Imihigo*), but they have limited autonomy to adjust allocations to specific needs (Musafiri, 2010; Choi, 2021). In Kicukiro District, the 2022/23 education budget was approximately RWF 12.4 billion, representing 23% of the districts operational budget (Kicukiro District, 2023). Of this, 87% was allocated to salaries for teachers and education staff, mirroring national trends where personnel costs dominate education budgets (World Bank, 2022; UNESCO, 2023). Non-salary expenditures accounted for only 13%, distributed across infrastructure (5%), teaching and learning materials (3%),

administration (2%), and equity programs such as support for learners with disabilities (3%) (REB, 2023; UNICEF, 2022). These figures suggest that while Kicukiro benefits from predictable funding for salaries, investment in infrastructure, learning materials, and inclusive education remains very limited. This budget pattern demonstrates national prioritization of staffing but constrains district flexibility to address pressing needs like overcrowded classrooms and inadequate facilities.

4.2 Alignment between Budgetary Allocations and Educational Needs

The second objective was to evaluate the extent to which budget allocations align with educational needs in Kicukiro. Findings reveal significant misalignments.

For infrastructure, the Kicukiro DDP (2021–2024) reported an annual classroom shortage of more than 80 rooms, particularly in Gikondo, Kigarama, and Nyarugunga sectors. Yet, only 5% of the education budget was directed to infrastructure, resulting in pupil–classroom ratios exceeding 60:1 in several schools, well above the national target of 45:1 (MINEDUC, 2022; World Bank, 2022). This underinvestment undermines learning quality and contributes to teacher burnout. Inclusive education is another area where allocations do not match local needs. Despite national commitments to equity, only 3% of the district’s education budget was directed to learners with disabilities or disadvantaged groups (UNICEF, 2022; REB, 2023). Schools often lack ramps, assistive learning devices, and trained staff, leaving many children without adequate support.

Teacher development also shows a gap between needs and allocations. With Rwanda’s emphasis on ICT integration and competence-based curriculum delivery, Kicukiro has identified professional development as a critical priority (Kicukiro DDP, 2021; MINEDUC, 2022). However, less than 1% of the district’s budget is directed to teacher training, and most programs depend on donor support (Mastercard Foundation, 2019; Choi, 2021). This underfunding compromises the sustainability of ongoing education reforms. In addition, urban poverty and migration pressures exacerbate inequalities in access and retention. Dropout rates are particularly high in informal settlements, yet there are no dedicated budget provisions for school feeding or catch-up programs (UNESCO, 2023; Kipkoech & Wekesa, 2021). This further reflects the weak responsiveness of budgets to dynamic local realities.

4.3 Policy Implications for Equity, Quality, and Accountability

The third objective was to explore the policy implications of budgeting practices in Kicukiro District. The findings highlight several key implications. First, the dominance of salary expenditures, while ensuring staffing stability, crowds out investment in infrastructure, innovation, and equity-sensitive programs. This reinforces a compliance-driven budgeting system rather than one oriented toward responsiveness or transformation (Makaaru et al., 2015; Edzii, 2017).

Second, the rigid disbursement process, with quarterly transfers and limited flexibility, contributes to low execution rates for non-salary expenditures, which often fall below 60% (World Bank, 2022; MINEDUC, 2023). This inefficiency delays classroom construction, procurement of learning materials, and implementation of special needs programs. Third, the lack of participatory mechanisms undermines accountability. Although policies encourage community involvement, there is little evidence of systematic input from head teachers, parents, or school boards in budget decisions (ACODE, 2015; UNESCO, 2011). This top-down system reduces the potential for budgets to reflect genuine local priorities.

Finally, the findings reveal a tension between national priorities and local realities. While national frameworks prioritize universal access and exam performance, Kicukiro’s immediate needs such as overcrowded schools, rising urban poverty, and digital learning integration remain underfunded. Addressing this misalignment requires greater fiscal space for districts and stronger equity-oriented allocation models.

4.4 Summary of Findings

The findings of this study highlight important insights into the structure and implications of education budgeting in Kicukiro District. First, the analysis established that the district’s budget is dominated by centrally controlled salary expenditures, leaving very limited fiscal space for strategic investments in infrastructure, learning materials, or inclusive education services. This reflects the persistence of a top-down budgeting model that prioritizes national directives over district-specific realities. Second, the study revealed that there are persistent misalignments between budget allocations and actual educational needs in Kicukiro. Despite pressing challenges such as classroom shortages, overcrowding, teacher development gaps, and inadequate provision for learners with disabilities, these areas receive a disproportionately small share of the budget. The mismatch between resource distribution and localized demand illustrates the limited responsiveness of

the current system to emerging urban challenges, poverty-related vulnerabilities, and inclusive education requirements.

Third, the findings underscore significant policy implications for equity, quality, and accountability in education. While Rwanda's decentralization framework formally assigns planning and implementation responsibilities to districts, the lack of fiscal autonomy constrains their ability to adapt resources to immediate priorities. Moreover, limited participatory mechanisms further weaken accountability and reduce opportunities for schools, communities, and parents to influence budget decisions. Taken together, these findings confirm that the implementation of decentralization in education budgeting remains incomplete, with central authorities retaining most decision-making power. Addressing these gaps will require reforms that expand district-level flexibility, strengthen community participation in planning, and adopt equity-sensitive allocation models. Such measures are essential to ensure that education financing in Kicukiro District not only aligns with national goals but also meets the diverse and dynamic needs of local learners and schools.

5. Conclusion and Recommendations

5.1 Conclusion

This study set out to examine the priorities and policy implications of education budgeting and resource allocation in Kicukiro District, Rwanda, using secondary data from government reports, district budget documents, and international literature. The findings demonstrate that while Rwanda has formally institutionalized decentralization in its governance framework, education financing at the district level remains heavily constrained by centralization. Salaries account for nearly nine out of every ten francs spent, leaving very little room for districts to invest in infrastructure, teacher development, inclusive education, or innovative programs.

The results further revealed persistent misalignments between allocations and the actual needs of schools and communities. Classroom shortages, overcrowding, underfunded teacher training, and limited support for vulnerable learners remain pressing challenges in Kicukiro, yet they receive minimal financial attention. This mismatch reflects a budgeting system that is more responsive to national directives than to localized educational realities. Moreover, the absence of participatory mechanisms weakens accountability and reduces the capacity of schools and communities to influence budget decisions. Overall, the study concludes that the implementation of decentralization in education budgeting is incomplete. Although districts are tasked with

planning and service delivery, they lack the fiscal autonomy and flexibility required to address immediate priorities. Without reforms to increase local discretion, the promise of decentralization as a tool for equity and quality improvement will remain largely unfulfilled.

5.2 Recommendations

Based on these conclusions, several recommendations are proposed.

First, there is a need to strengthen fiscal autonomy for districts by introducing flexible budget lines that allow local authorities to respond to urgent and context-specific needs. This would enable Kicukiro and similar districts to better address infrastructure shortages, teacher training requirements, and the needs of vulnerable learners. Second, participatory budgeting mechanisms should be institutionalized to ensure that schools, parents, and community representatives have a meaningful voice in budget formulation. Incorporating local perspectives would not only enhance accountability but also ensure that resource allocations more accurately reflect the realities of learners and schools.

Third, equity-sensitive allocation models should be adopted within the national budgeting framework. Rather than applying uniform formulas, allocations should consider contextual factors such as population growth, poverty incidence, and inclusion needs. For Kicukiro, this would mean increased funding for overcrowded schools, targeted support for children with disabilities, and interventions for learners in informal settlements. Finally, greater emphasis should be placed on monitoring and evaluation of budget execution at the district level. Transparent reporting and timely disbursement of funds are critical to improving efficiency and reducing delays that undermine the effectiveness of planned interventions.

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