Analysis of Alignment Between District Development Strategies (DDS) and Imihigo Performance Contracts and Development of a Monitoring Framework to Track Alignment Over Time: The Case of Nyamagabe, Nyaruguru, Muhanga, and Gatsibo Districts for Fiscal Years 2023/2024, 2024/2025 and 2025/2026

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The Conseil de Concertation des Organisations d'Appui aux Initiatives de Base (CCOAIB) is a national umbrella platform that brings together civil society organizations committed to promoting inclusive, participatory, and rights-based development in Rwanda. CCOAIB plays a strategic role in strengthening coordination, dialogue, and collective action among organizations supporting community-based initiatives, particularly in the areas of governance, agriculture, food systems, social accountability, and sustainable livelihoods. Through advocacy, capacity development, policy engagement, and evidence-based research, CCOAIB amplifies the voices of grassroots actors, especially smallholder farmers, women, and youth and facilitates their engagement in public decision-making processes. By fostering partnerships between civil society, government institutions, and development partners, CCOAIB contributes to improved governance, equitable development outcomes, and the empowerment of local communities across Rwanda.

EXECUTIVE SUMMARY

The Government of Rwanda has established a robust decentralized governance framework in which District Development Strategies (DDS) provide medium-term strategic direction, while *Imihigo* performance contracts translate these priorities into annual, measurable commitments. This dual planning system is designed to ensure that local development priorities are effectively implemented and aligned with national goals. In the agriculture sector, one of the key drivers of economic growth, food security, and rural livelihoods, the coherence between DDS and Imihigo is particularly critical for achieving sustainable and inclusive development outcomes.

However, despite the complementary nature of these instruments, there have been growing concerns regarding inconsistencies between strategic planning and implementation, particularly in relation to target setting, budgeting, and the use of performance evidence. In some instances, Imihigo targets do not fully reflect DDS priorities, while resource allocation does not adequately support planned interventions. This assessment was therefore undertaken to examine the extent of alignment between DDS and Imihigo, to strengthen results-based planning, improve resource efficiency, enhance evidence-based decision-making, and ultimately improve service delivery in the agriculture sector. The findings are also timely and relevant for informing the implementation process and the forthcoming DDS 2024–2029 mid-term review.

The assessment focused on four districts, namely Gatsibo, Nyaruguru, Muhanga, and Nyamagabe, and covered three fiscal years: 2023/2024, 2024/2025, and 2025/2026. It examined key dimensions of alignment, including the consistency between DDS priorities and Imihigo targets, continuity of interventions across fiscal years, coherence of targets, alignment between planned priorities and budget allocations, and the extent to which past performance trends are used to inform planning and target setting. By taking a multi-year and cross-district perspective, the analysis provides a comprehensive understanding of both progress and persistent gaps in aligning planning and implementation processes.

Methodologically, the study employed a qualitative and participatory approach. A systematic desk review of relevant documents, including DDS, Imihigo reports, and district budget frameworks, was conducted to assess alignment across the selected dimensions. This was complemented by comparative analysis across districts and fiscal years to identify patterns, trends, and variations in performance. In addition, consultations with District Vice Mayors in charge of Economic Development, Directors of Planning, M&E, Directors of Agriculture and Natural Resources officials, and Directors of Finance were undertaken to validate findings and capture practical insights from implementation experiences. An analytical framework was used to structure the assessment and ensure consistency in measuring alignment across the different dimensions.

Key findings

The findings indicate that there is a moderate to strong level of consistency between District Development Strategies (DDS) and Imihigo across Gatsibo, Nyaruguru, Muhanga, and Nyamagabe Districts over the three fiscal years reviewed. Strategic priority alignment remains relatively stable, ranging between 71% and 80%, demonstrating that annual Imihigo targets generally reflect the broader medium-term priorities defined in the DDS. In addition, intervention continuity is notably high, exceeding 90% in all districts, which suggests that key agricultural programs are consistently maintained across fiscal years. This continuity supports

sustained implementation and reinforces the link between planning and execution. However, despite this overall consistency, variations in target coherence indicate that alignment is stronger at the level of priorities than at the level of specific, measurable commitments.

The assessment reveals several critical gaps that constrain effective alignment between DDS and Imihigo. A major issue is the weak integration between planning and budgeting, as evidenced by declining levels of budget linkage in several districts, with alignment dropping to as low as 38%–39%. This suggests that priority interventions identified in the DDS are not consistently supported by adequate financial resources, posing risks to effective implementation. Furthermore, the use of past performance data in planning remains inconsistent, with trend analysis scores ranging between 62% and 85%, indicating that evidence-based decision-making is not fully institutionalized. Fluctuations in target coherence further highlight inconsistencies in translating strategic priorities into annual Imihigo commitments. These gaps collectively point to weaknesses in coordination across planning, budgeting, and performance management processes, which ultimately affect the responsiveness and effectiveness of service delivery in the agriculture sector.

The trend analysis shows that while some aspects of alignment remain stable, others exhibit variability and decline over time. Strategic priority alignment and intervention continuity have been consistently maintained across the three fiscal years, reflecting a strong institutional commitment to sustaining core agricultural priorities. However, other dimensions, particularly budget alignment and the use of performance evidence, show declining trends in several districts, indicating emerging weaknesses in maintaining comprehensive alignment. Additionally, variations across districts suggest differences in technical capacity, internal coordination, and planning practices. While some districts demonstrate relatively stronger performance in certain areas, there is no consistent pattern of improvement across all dimensions and locations. This indicates that although the foundation for alignment exists, further efforts are needed to ensure uniformity, sustainability, and continuous improvement over time.

The findings also provide a strong empirical basis for the development of a practical and structured DDS–Imihigo Alignment Monitoring Framework. The observed variations in key dimensions, particularly in target coherence, budget linkage, and the use of performance data, highlight the need for systematic tracking of alignment over time. The assessment underscores the importance of integrating multiple dimensions into the monitoring framework, including strategic priority alignment, coherence of targets, adequacy of resource allocation, continuity of interventions, citizen participation, and inclusive monitoring and the use of evidence in planning. Establishing such a framework would enable districts to regularly assess their level of alignment, identify emerging gaps early, and take corrective actions. Ultimately, this would strengthen results-based planning, enhance accountability, and improve the effectiveness of service delivery in the agriculture sector.

The assessment came out with some lessons learnt and best practices for improving planning, budgeting, and service delivery.

Lessons Learned / Best Practices:

a) Common practices: strong district leadership, technical consultations, joint planning sessions, harmonization with the central government, participatory citizen engagement, and regular monitoring.

b) District-specific: Nyaruguru holds weekly Joint Operational Committee (JOC) meetings to track agricultural progress and address challenges.
c) Cross-cutting: Structured planning, realistic and well-costed targets, continuity of interventions, internal coordination, disciplined budgeting, and evidence-based monitoring improve alignment.

Practical Recommendations for strengthening the DDS-Imihigo alignment are as follows:

District-Specific Recommendations

Gatsibo

a) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
b) Prioritize high-impact agricultural interventions in Imihigo that align with DDS ambitions, ensuring adequate coverage of hectares, production targets, and farmer outreach.
c) Strengthen utilization of the district's own revenues by channeling a portion to underfunded agricultural programs, particularly irrigation and crop intensification.
d) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
e) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
f) Institutionalize evidence-based planning using past performance trends.
g) Sustain intervention continuity by monitoring multi-year programs.
h) Increase citizen engagement in planning to confirm priorities and enhance the feedback system.

Nyaruguru

a) Expand operational commitments in Imihigo to more closely reflect DDS objectives, particularly in areas such as livestock improvement and hillside irrigation.
b) Improve planning and budgeting processes to align annual allocations with strategic priorities, while ensuring resource efficiency.
c) Reinforce data collection and reporting mechanisms to track progress against both DDS and Imihigo targets.
d) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
e) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
f) Institutionalize evidence-based planning using past performance trends.
g) Sustain intervention continuity by monitoring multi-year programs.
h) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism.

Muhanga

a) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
b) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework

c) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
d) Institutionalize evidence-based planning using past performance trends.
e) Sustain intervention continuity by monitoring multi-year programs.
f) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism
g) Ensure annual targets for crop production and irrigation schemes in Imihigo are scaled to DDS ambitions, avoiding partial coverage that limits impact.
h) Mobilize and strategically allocate own revenues to supplement central transfers and fill gaps in high-priority interventions.

Nyamagabe

a) Focus on achieving full coverage of DDS-prioritized interventions in Imihigo, such as tea and coffee production intensification and soil fertility management.
b) Adopt a more systematic approach to prioritizing activities within available budget, while identifying potential external partners for technical or financial support.
c) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
d) Designate a planning champion at the district level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
e) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
f) Institutionalize evidence-based planning using past performance trends.
g) Sustain intervention continuity by monitoring multi-year programs.
h) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism.

Central-Level Recommendations

Ministry of Agriculture (MINAGRI)

a) Support districts in scaling up interventions to meet DDS ambitions through technical guidance, provision of extension services, and harmonized sectoral targets.
b) Facilitate access to critical inputs such as seeds, fertilizers, and irrigation equipment, particularly for districts constrained by limited own revenues.

Ministry of Finance and Economic Planning (MINECOFIN)

a) Ensure predictable and sufficient budgetary allocations to districts, particularly for high-priority agricultural programs aligned with DDS objectives.
b) Provide capacity-building support for district planning and financial management teams, focusing on translating strategic priorities into operational plans.

Ministry of Local Government (MINALOC)

a) Strengthen coordination and oversight to ensure DDS-Imihigo alignment is consistently applied across districts.
b) Provide capacity-building support for district planning and financial management teams, focusing on translating strategic priorities into operational plans.

Sector Agencies (RAB and NAEB)

a) Collaborate with districts to provide technical assistance and co-financing for critical agricultural interventions.
b) Support integrated monitoring systems to track operational progress against DDS targets, ensuring timely corrective actions where gaps exist.

CSO and Development partners

CCOAIB

a) Support the digitalization and operationalization of DDS–Imihigo Alignment Monitoring Framework through Training and monitoring
b) Promote best practices and lessons sharing across districts, scaling of good practices.
c) Collaborate with districts on participatory planning and citizen engagement initiatives
d) Advocate for the DDS 2024/2029 mid-term review to assess the progress in different sectors, including agriculture
e) Support monitoring and evaluation frameworks to track DDS–Imihigo alignment

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LIST OF ACRONYMS AND ABBREVIATIONS

Acronym/Abbreviation	Full Form
BAR	**Budget Alignment Ratio**
CCOAIB	Conseil de Concertation des Organisations d'Appui aux Initiatives de Base
DDS	District Development Strategy / Strategies
FAO	Food and Agriculture Organization
FY	Fiscal Year
JADF	Joint Action Development Forum
MINECOFIN	Ministry of Finance and Economic Planning
MINAGRI	Ministry of Agriculture and Animal Resources
MINALOC	Ministry of Local Government
NST2	National Strategy for Transformation, Phase 2
OPM	Office of the Prime Minister
OECD	Organisation for Economic Co-operation and Development
PSTA5	Strategic Plan for Agriculture Transformation, Phase 5
RAB	Rwanda Agriculture Board
RDDP II	Rural Sector Development Project, Phase II
SAIP II	Strategic Agricultural Investment Project, Phase II
UNDP	United Nations Development Programme
Vision 2050	Rwanda Vision 2050 (national development plan)

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1 INTRODUCTION

1.1 Background and Context

Rwanda's decentralization framework positions districts as key agents for translating national development priorities into locally responsive actions. Central to this framework are District Development Strategies (DDS)—medium-term planning instruments that localize national plans such as Vision 2050, the National Strategy for Transformation (NST2), and sector strategies, including the Strategic Plan for Agriculture Transformation (PSTA5) and Imihigo performance contracts, which operationalize DDS priorities through annual, measurable commitments (Government of Rwanda, 2021; MINAGRI, 2024; MINALOC, 2021; OPM, 2019).

The DDS outlines strategic objectives, sector priorities, and indicative resources over five years, while Imihigo translates these into annual targets, performance indicators, and budgeted activities that district authorities commit to delivering. In agriculture, the backbone of rural livelihoods, alignment between DDS and Imihigo is critical for translating strategic intentions into tangible outcomes. Agriculture contributes significantly to poverty reduction, food security, and socio-economic transformation, emphasizing productivity, market integration, climate-smart practices, and value-chain development (MINAGRI, 2024).

However, governance assessments, including citizen report cards, suggest that planning instruments do not always translate into coherent performance commitments, creating gaps between community-identified needs and Imihigo targets in some districts (Transparency International Rwanda, 2023).

The four districts covered in this study, Nyamagabe, Nyaruguru, Muhanga, and Gatsibo, have distinct agricultural priorities within national frameworks. Nyamagabe emphasizes tea and coffee production and marshland rehabilitation (Nyamagabe DDS, 2024). Gatsibo focuses on irrigation and dairy productivity through projects such as SAIP II and RDDP II. Muhanga prioritizes smallholder consolidation and market access (MINECOFIN, 2020; Muhanga DDS, 2024), while Nyaruguru promotes hillside terracing and resilience-building for rural livelihoods (Nyaruguru DDS, 2024). These differences underscore the need to examine how district-specific priorities are operationalized through Imihigo over three fiscal years (FY 2022/2023–2024/2025) to identify alignment patterns, gaps, and opportunities.

Understanding the articulation of agricultural priorities across DDS and Imihigo is essential for strengthening planning coherence, improving service delivery, and ensuring citizen needs are reflected in performance contracts.

1.2 Rationale and Relevance of the Assessment

Alignment between District Development Strategies (DDS) and Imihigo performance contracts is critical for effective decentralized governance in Rwanda. DDS provides medium-term strategic direction, while Imihigo operationalizes selected priorities through annual commitments. However, evidence shows that alignment cannot be assumed, as annual Imihigo incentives may lead districts to focus on short-term, measurable outputs rather than medium-term DDS objectives. Assessing DDS–Imihigo alignment is therefore essential to ensure that annual performance commitments contribute to sustained sector outcomes, particularly in

agriculture, where interventions require multi-year continuity, cumulative impact, and adaptation to local conditions.

Misalignment can dilute strategic focus, reduce resource efficiency, and weaken both upward accountability to government and downward accountability to citizens. Systematic assessment of alignment supports evidence-based planning, helps consolidate past investments, and enables replication of best practices across districts. By focusing on agriculture and the selected districts, namely Nyamagabe, Nyaruguru, Muhanga, and Gatsibo, this study provides actionable insights to improve planning coherence, strengthen results-based management, and enhance citizen-responsive service delivery within Rwanda's decentralized governance framework.

This study is directly aligned with the objectives of the TWIYUBAKIRE Engage Project, which aims to strengthen citizen participation, accountability, and responsive service delivery in decentralized governance systems. By generating evidence on the coherence between planning and performance frameworks, the study contributes to the project's broader goal of enhancing the effectiveness of local government systems. The findings will inform project interventions, particularly in promoting evidence-based advocacy, improving alignment between citizen priorities and district planning instruments, and strengthening accountability mechanisms at local levels.

Furthermore, the assessment provides a practical basis for the project to engage district authorities and stakeholders in identifying alignment gaps and co-developing solutions tailored to local contexts. This reinforces the project's focus on fostering inclusive governance and ensuring that development planning and implementation processes are both participatory and results-oriented.

1.3 Objectives

1.3.1 Overall Objective

To assess and strengthen coherence between District Development Strategies and Imihigo performance contracts by identifying alignment gaps in agricultural priorities and developing a practical monitoring framework to track alignment over time.

1.3.2. Specific Objectives

a) To assess the consistency between DDS and Imihigo over the past three fiscal years in selected districts;
b) To identify priority alignment gaps affecting agricultural development and citizen-responsive planning;
c) To develop and validate a practical monitoring framework enabling regular assessment of DDS–Imihigo alignment.

1.4 Research Questions / Evaluation Questions

a) To what extent are agricultural priorities articulated in DDS reflected in annual Imihigo commitments?

b) Where do misalignments occur in targets, budget allocations, and planned interventions?
c) How consistent is alignment across districts and over time?
d) What practical indicators can be used to monitor alignment regularly?

1.5 Scope of Work and Coverage

The assignment focuses on agricultural priorities, interventions, and budget allocations in DDS and Imihigo, analyzing the translation of medium-term strategic objectives into annual performance commitments and identifying areas of alignment, gaps, or inconsistencies. Emphasis will be on smallholder support, value chain development, irrigation, crop intensification, extension services, and institutional mechanisms, aligned with Rwanda's national agricultural policy and sector transformation goals (PSTA 4 & 5). The study covers four districts (Muhanga, Nyamagabe, Nyaruguru, and Gatsibo) representing diverse agro-ecological zones and farming systems, enabling comparative analysis of DDS–Imihigo alignment and identification of best practices and district-specific nuances. The assessment reviews DDS and Imihigo documents from 2023/2024, 2024/2025 to 2025/2026, capturing trends over time, persistent gaps, and the evolution of district-level agricultural priorities in response to national policies, performance incentives, and citizen feedback.

1.6 Key Definitions and Concepts

1.6.1 District Development Strategies

District Development Strategies (DDS) are medium-term planning frameworks prepared by each District to operationalize national development priorities at the local level. A DDS translates broad national visions and sector strategies into context-specific district interventions, targets, and budgets over a certain period. Descriptively, a DDS can be defined as an integrated, results-based planning instrument that aligns local development priorities with the national planning architecture while ensuring citizen participation and accountability in decentralized governance (Ministry of Local Government [MINALOC], 2018). It serves as the principal reference for district investment planning, annual action plans, and performance contracts (Imihigo), thereby linking strategic intent to implementation and monitoring.

The origin of District Development Strategies in Rwanda is closely linked to the country's decentralization reform agenda initiated in the early 2000s. Following the adoption of the National Decentralization Policy and subsequent reforms, districts were empowered as autonomous entities responsible for local planning and service delivery. The introduction of the first generation of DDS (2018–2024) was aligned with the implementation of the National Strategy for Transformation (NST1), which operationalized Vision 2050. The DDS framework replaced the former District Development Plans (DDPs) to strengthen results orientation, policy coherence, and alignment with national priorities (Ministry of Finance and Economic Planning [MINECOFIN], 2017). This shift reflected a move toward performance-based planning and tighter integration between planning, budgeting, and monitoring systems.

In the Rwandan context, the DDS is both a decentralization tool and a coordination mechanism. It ensures vertical alignment (from national to local levels) and horizontal coordination (across sectors within the district). Through participatory processes involving citizens, civil society, and local councils, districts identify priority interventions consistent with national frameworks while responding to local socio-economic realities. The DDS also provides a basis for resource

mobilization and performance assessment under the Imihigo system. As such, it embodies Rwanda's model of developmental decentralization, where local governments act as agents of national transformation within a clearly defined strategic and accountability framework (MINALOC, 2018; MINECOFIN, 2017).

1.6.2 Imihigo

Imihigo, commonly translated as "performance contracts," is a results-based governance mechanism through which local government leaders formally commit to achieving specific development targets within a defined period, typically one fiscal year. Imihigo can be defined as a structured performance management framework that links planning, budgeting, implementation, and accountability through measurable indicators and annual evaluation. Each year, district mayors sign performance contracts with the President of Rwanda, committing to deliver priorities aligned with national strategies and district development plans. The system emphasizes measurable outputs, citizen-centered service delivery, and public accountability (Ministry of Local Government [MINALOC], 2018).

The origins of Imihigo are deeply rooted in Rwanda's pre-colonial socio-political traditions. Historically, "guhiga" referred to making a public vow to achieve a specific goal, often associated with courage, competition, and honor. In the post-1994 reconstruction period, the Government of Rwanda revived and modernized this indigenous practice as part of broader public sector and decentralization reforms. Imihigo was formally institutionalized in the mid-2000s as a governance innovation designed to enhance efficiency, accountability, and results-based management within local governments (Ministry of Local Government [MINALOC], 2012). It became a central instrument for translating national development commitments into tangible district-level outcomes.

Over time, Imihigo has evolved into a comprehensive performance management system embedded within Rwanda's national planning architecture. It functions as a coordination and accountability tool that strengthens vertical alignment between central and local government and reinforces horizontal collaboration among sectors at the district level. Annual evaluations assess both the achievement of quantitative targets and qualitative performance standards, with results publicly disseminated to promote transparency and healthy competition. As noted by the National Institute of Statistics of Rwanda (NISR, 2015), Imihigo has contributed to improved service delivery outcomes and strengthened a culture of performance in public administration.

1.6.3 Detailed action plan

In the Rwandan planning context, a Detailed Action Plan (DAP) is an operational planning tool developed by government institutions, particularly districts and sectors, to translate strategic priorities from frameworks such as the District Development Strategy (DDS) and the annual budget into specific, time-bound activities. It outlines the exact actions to be implemented, responsible institutions or staff, timelines, required resources, and expected outputs**,** thereby guiding day-to-day implementation and internal monitoring of programs. In contrast, Imihigo are annual performance contracts signed between local government leaders (such as mayors) and higher authorities, particularly the President of the Republic, focusing on high-level priority targets and measurable results that districts commit to achieving within a fiscal year (Ministry of Local Government, Rwanda, 2020; National Institute of Statistics of Rwanda, 2022).

While the Detailed Action Plan is primarily an internal managerial and operational tool for implementation**,** Imihigo serves as a strategic accountability and performance evaluation mechanism, emphasizing results and public reporting rather than the detailed activities required to achieve them.

1.6.4 Alignment

Alignment refers to the degree of logical, operational, and temporal consistency between DDS priorities and annual Imihigo commitments. It does not imply identical content; rather, it examines whether Imihigo progressively operationalizes DDS objectives, maintains continuity, and cumulatively contributes to strategic outcomes. In agriculture, alignment requires that DDS priorities such as crop intensification, irrigation, extension services, and market integration are systematically translated into feasible, budget-aware, and measurable annual targets.

1.7 Structure of the Report

This report is structured to provide a comprehensive assessment of the alignment between District Development Strategies (DDS) and Imihigo within the framework of decentralized planning and agricultural governance in Rwanda. The study begins by presenting its background, rationale, objectives, research questions, scope, key definitions, limitations, expected outputs, and overall structure. It then establishes a conceptual and analytical framework that explains decentralized planning and performance management systems, clarifies the respective roles of DDS and Imihigo, and justifies the importance of assessing their alignment. The report further details the methodological approach, including desk review of DDS and Imihigo documents for FY 2022–2023, 2023–2024, and 2024–2025, mapping of priorities and budget commitments, identification of gaps, stakeholder consultations, and comparative cross-district analysis, supported by a clear work plan, timeline, and deliverables schedule.

The analytical sections present findings on strategic consistency, target coherence, budget linkage, intervention continuity, and multi-year trends, complemented by cross-district comparisons and identification of systemic challenges. Building on these findings, the report introduces a practical monitoring toolkit designed to institutionalize DDS–Imihigo alignment through defined indicators, scorecards, and operational guidelines for district officials and stakeholders. It concludes with a synthesis of key findings, strategic implications for agricultural governance, evidence-based recommendations, lessons learned, and practical next steps to ensure sustainability and continuous improvement in results-based management within decentralized governance.

2 CONCEPTUAL AND ANALYTICAL FRAMEWORK

2.1 Overview of Decentralized Planning and Performance Management in Rwanda

Decentralized planning in Rwanda is rooted in the country's post-2000 governance reforms, which sought to promote citizen participation, accountability, and improved service delivery through empowered local governments. The adoption of the National Decentralization Policy transferred administrative, fiscal, and planning responsibilities to districts, positioning them as key actors in local development (Ministry of Local Government [MINALOC], 2012). Within this framework, districts are mandated to prepare medium-term development strategies and annual action plans aligned with national priorities. Decentralized planning in Rwanda is therefore not merely administrative deconcentration; it represents a structured system in which local authorities have defined autonomy to plan, budget, and implement development programs while remaining accountable to central government oversight.

Performance management has evolved alongside decentralization as a mechanism to ensure that delegated powers translate into measurable results. The introduction of Imihigo (performance contracts) institutionalized a results-based management culture in public administration, requiring district leaders to commit annually to specific, measurable targets. This system links planning instruments such as District Development Strategies (DDS) to annual performance commitments and evaluation processes. According to the National Institute of Statistics of Rwanda (NISR, 2015), performance contracts have contributed to strengthening monitoring practices and improving service delivery outcomes through systematic assessment and public accountability. The integration of planning and performance management ensures that strategic objectives are not only formulated but also rigorously tracked.

Over time, Rwanda has refined its decentralized planning and performance architecture to enhance coherence between long-term national strategies and district-level implementation. Institutions such as the Ministry of Finance and Economic Planning (MINECOFIN) play a critical role in linking planning with budgeting through the Medium-Term Expenditure Framework, ensuring fiscal discipline and alignment with national transformation goals (MINECOFIN, 2017). The combined system of decentralized planning and performance contracts reflects Rwanda's governance model, characterized by strong central coordination, empowered local governments, and a culture of measurable results. This integrated approach has positioned districts as operational engines of national development while maintaining structured accountability mechanisms.

2.2 Role of DDS and Imihigo in Agricultural Governance

In Rwanda, District Development Strategies (DDS) and Imihigo performance contracts form the backbone of decentralized agricultural governance by linking long-term strategic planning with annual, measurable results. DDS documents in districts such as Gatsibo, Nyaruguru, Muhanga, and Nyamagabe translate national agricultural priorities into context-specific targets, including irrigation expansion, livestock modernization, terracing, soil conservation, and crop productivity. For instance, Gatsibo emphasizes marshland irrigation and maize production, which engages over 80% of the population in agriculture. Nyaruguru and Nyamagabe, on the other hand, focus on hillside terracing and coffee and tea value chains, while Muhanga prioritizes horticulture and agro-processing initiatives (MINALOC, 2018;

MINECOFIN, 2017). These medium-term plans ensure that resources are allocated strategically and interventions are coordinated across sectors.

Imihigo operationalizes DDS objectives into annual performance targets with clearly defined indicators, enabling districts to monitor agricultural progress rigorously. Examples include hectares of irrigated land, the number of cows distributed under Girinka, fertilizer usage rates, terracing coverage, and post-harvest infrastructure development. Recent performance cycles indicate that agricultural indicators contributed substantially to the economic transformation pillar, with districts nationally achieving average scores above 70% (NISR, 2023). This approach ensures measurable accountability and encourages participatory planning, with farmer cooperatives and local councils informing target setting to reflect local realities.

The DDS–Imihigo linkage also strengthens fiscal discipline and investment continuity. Multi-year planning allows districts to sequence interventions, reducing duplication and enhancing sustainability. For example, irrigation schemes in Gatsibo, hillside terracing in Nyamagabe and Nyaruguru, and agro-processing initiatives in Muhanga are aligned across fiscal years 2022–2023, 2023–2024, and 2024–2025. Budget allocations are directly tied to these aligned priorities, improving resource efficiency and ensuring that annual expenditures support long-term strategic objectives. This integrated system contributes to improved food security, income generation, and poverty reduction at the local level. The result is a planning and performance feedback loop that both respects strategic agricultural directions and remains adaptive to evolving local conditions.

The combination of DDS and Imihigo fosters a results-oriented, evidence-based governance framework in Rwandan agriculture, ensuring that district-level investments are strategically aligned, measurable, and continuously monitored. By embedding performance management within decentralized planning, districts can track progress, adapt to local conditions, and enhance accountability while contributing to national development goals.

2.3 Justification for Evaluating the Alignment Between District Development Strategies and Imihigo Performance Contracts

Assessing the alignment between District Development Strategies (DDS) and Imihigo in the four districts of Gatsibo, Nyaruguru, Muhanga, and Nyamagabe is critical for ensuring that local agricultural development priorities are effectively translated into annual performance commitments. While DDS provides a medium-term roadmap for strategic interventions, Imihigo operationalizes these objectives into measurable targets. Evaluating their alignment helps determine whether district-level actions reflect planned priorities, ensuring that resources, efforts, and policies are focused on achieving intended development outcomes.

The assessment is also important for accountability and performance improvement. Misalignment between DDS and Imihigo can lead to fragmented investments, duplication of activities, or underfunded strategic interventions, reducing the impact of local governance efforts. By analyzing alignment, CCOAIB can identify gaps, inconsistencies, and areas where district performance contracts may need adjustment, thereby strengthening transparency, oversight, and evidence-based decision-making in agricultural governance.

Finally, the evaluation supports continuous learning and institutional improvement across the districts. It provides practical insights for district planners, central government authorities, and

development partners on how to better integrate long-term strategies with annual implementation plans. This ensures that DDS remains the reference point for planning, budgeting, and monitoring, while Imihigo continues to drive measurable results, ultimately enhancing the efficiency, effectiveness, and sustainability of agricultural interventions at the district level.

2.4 Analytical Framework

The DDS–Imihigo alignment analytical framework is a structured approach designed to systematically assess the degree to which annual Imihigo commitments reflect the medium-term priorities outlined in District Development Strategies (DDS). The framework helps ensure that local governments translate strategic planning into measurable performance, supporting effective decentralized governance and evidence-based decision-making. It is particularly relevant for districts such as **Gatsibo, Nyaruguru, Muhanga, and Nyamagabe**, where agriculture is a core development sector, and where consistent alignment is crucial for achieving both fiscal efficiency and tangible development outcomes.

The framework consists of 5 key dimensions of alignment:

1. **Strategic Priority Alignment**

a) To assess whether the priorities outlined in Imihigo reflect the priority areas defined in the DDS.

2. **Target Coherence/Operational**
    a) To examine whether the annual quantitative and qualitative targets in Imihigo are consistent with DDS targets and defined goals, and are achievable within the fiscal year
3. **Budget Linkage and Resource Alignment**

    a) Assesses whether financial allocations in the annual budget support Imihigo and DDS priorities.
    b) Identifies gaps or mismatches where strategic priorities exist in DDS but are underfunded in Imihigo, ensuring fiscal discipline and investment efficiency.

4. **Intervention Continuity and Multi-Year Trends**
    a) **To assess** whether interventions are sustained over multiple years and build on past Imihigo achievements.
    b) Do multi-year trends show progress towards Imihigo targets?

The analytical framework also integrates scoring and weighting mechanisms to qualify alignment. Each dimension can be scored on a scale (e.g., Aligned, Partially aligned, and Misaligned), allowing comparison across districts and over time. Additionally, it incorporates a gap analysis component, identifying areas where misalignment could compromise performance, resource utilization, or strategic coherence.

By systematically applying this framework, districts like Gatsibo, Nyaruguru, Muhanga, and Nyamagabe can strengthen the connection between long-term strategic planning and short-term operational commitments, thereby improving accountability, transparency, and development outcomes in agriculture and other sectors.

2.5 Key Indicators and Alignment Dimensions

The DDS–Imihigo alignment framework relies on clearly defined alignment dimensions and measurable key indicators to evaluate how well annual Imihigo commitments reflect medium-term District Development Strategies (DDS) to ensure a systematic assessment of strategic coherence, operational feasibility, and resource efficiency in local governance. Additionally, the framework integrates scoring and weighting mechanisms, categorizing alignment for each dimension as Aligned, Partially Aligned, or Misaligned. Gap analysis complements the scoring by identifying areas where misalignment could compromise performance, resource utilization, or the achievement of strategic goals.

Table 1 Key indicators and alignment Dimensions

Dimension	Key Indicator	Aligned ( )	Partially Aligned ( )	Misaligned ( )
Strategic Priority Alignment	% of Imihigo priorities directly linked to DDS strategic objectives	≥ 80% of Imihigo priorities traceable to DDS	50–80% traceable	< 50% traceable
Target Coherence / Operational Alignment	% of annual Imihigo targets consistent with DDS targets	≥ 80% targets are consistent and realistic	50–80% consistent	< 50% consistent
Budget Linkage & Resource Alignment	Budget Alignment Ratio (Imihigo allocation ÷ DDS planned investment)	≥ 80% of the required DDS funding covered	50–80% covered	< 50% covered
Intervention Continuity & Multi-Year Trends	Continuity Index (% of interventions sustained for 3+ years)	≥ 80% sustained	50–80% sustained	< 50% sustained

Color coding:

- **Green → Strong / stable (>80%): Fully Aligned**
- **Yellow → Medium/fluctuating (50–80%): Partial alignment**
- **Red → Weak / declining (<50%). Misalignment**

By using these indicators and dimensions, districts such as Gatsibo, Nyaruguru, Muhanga, and Nyamagabe can systematically monitor the DDS–Imihigo alignment, improve accountability, and ensure that strategic planning translates into concrete, measurable development outcomes, particularly in agriculture and local economic transformation.

3 METHODOLOGY

3.1 Overall Methodological Approach

The overall study employed a qualitative and participatory approach, emphasizing in-depth understanding and engagement with stakeholders at the local level.

3.2 Desk Review

A systematic desk review of key planning and strategic documents was conducted to assess the alignment, coherence, and effectiveness of Rwanda's development planning framework. The review covered District Development Strategies (DDS), Imihigo performance contracts, national agricultural policies, sector transformation goals (PSTA 4 & 5), and district budgets. This process evaluated how district-level planning instruments integrate national priorities, set measurable targets, and establish clear implementation pathways. Special attention was given to identifying gaps between planned objectives and actual performance, particularly in agriculture and service delivery, and to assessing the extent to which resource allocation in district budgets supports the achievement of these objectives.

Additionally, the desk review examined Rwanda's broader strategic frameworks, including NST1, NST2, and the National Decentralization Policy. This analysis provided insights into how decentralization principles are operationalized at the district level and the degree to which local authorities are empowered to contribute to national development goals. The review highlighted areas of strategic alignment and coordination and identified opportunities to improve the linkages among national priorities, sectoral transformation agendas, and district-level planning and budgeting processes.

3.3 Key Informant Interviews

The primary data collection method consisted of 12 key informant interviews, with three interviews conducted in each district. A structured set of questions guided interviews to ensure consistency and depth of inquiry. The targeted respondents included the District Vice Mayors in charge of Economic Development, the District Directors of Planning, and the District Directors of Agriculture and Animal Resources, the Director of Finance, providing comprehensive insights into district-level planning, implementation, and sectoral priorities.

4 FINDINGS AND ANALYSIS

4.1 Citizen-Responsive Planning and Origin of Agricultural Priorities

Agricultural priorities in Gatsibo, Nyaruguru, Muhanga, and Nyamagabe are derived from both medium-term DDS planning and annual Imihigo targets, with increasing emphasis on participatory approaches. In DDS 2018–2024, priorities were largely informed by historical agricultural performance, sector analyses, and national policy directives, focusing on national objectives such as crop productivity, soil conservation, and land consolidation, with limited direct input from local communities. (Republic of Rwanda, MINALOC, 2018). In contrast, DDS 2024–2029 integrates citizen-responsive planning, primarily through the Participatory Planning Month introduced in Rwanda, which ensures that medium-term strategies reflect both national goals and local needs (Republic of Rwanda, MINALOC, 2022).

Participatory Planning Month is organized at the village and cell level, with structured consultations involving citizens, farmers' cooperatives, and community groups. During these consultations, local needs and priorities, including those in agriculture, are identified and systematically clustered into three pillars: Social, Economic, and Governance. Citizens collectively select three priorities in each pillar, which are then submitted to higher-level authorities at the sector and district levels. At the district level, officials review the submitted priorities, choose three in each pillar to include in the annual Imihigo targets, and the remaining priorities are documented for future consideration. Importantly, districts are expected to provide feedback to citizens explaining why certain needs were prioritized while others were not (Republic of Rwanda, MINALOC, 2022). However, feedback culture is currently limited, and some stakeholders have noted the need to strengthen mechanisms for timely and transparent feedback before the next consultation cycle. All entities are required to provide feedback before initiating the next round of participatory planning to ensure continuity, trust, and responsiveness.

Annual Imihigo targets are therefore derived directly from these citizen-informed priorities, linking medium-term DDS goals with fiscal-year interventions that are specific, measurable, and responsive to community needs. This approach ensures that agricultural interventions implemented each year address both national development objectives and locally identified priorities. By institutionalizing the process of clustering, selection, feedback, and integration into Imihigo, districts create a participatory, results-oriented planning cycle that enhances local ownership, accountability, and alignment between citizen needs and strategic agricultural development.

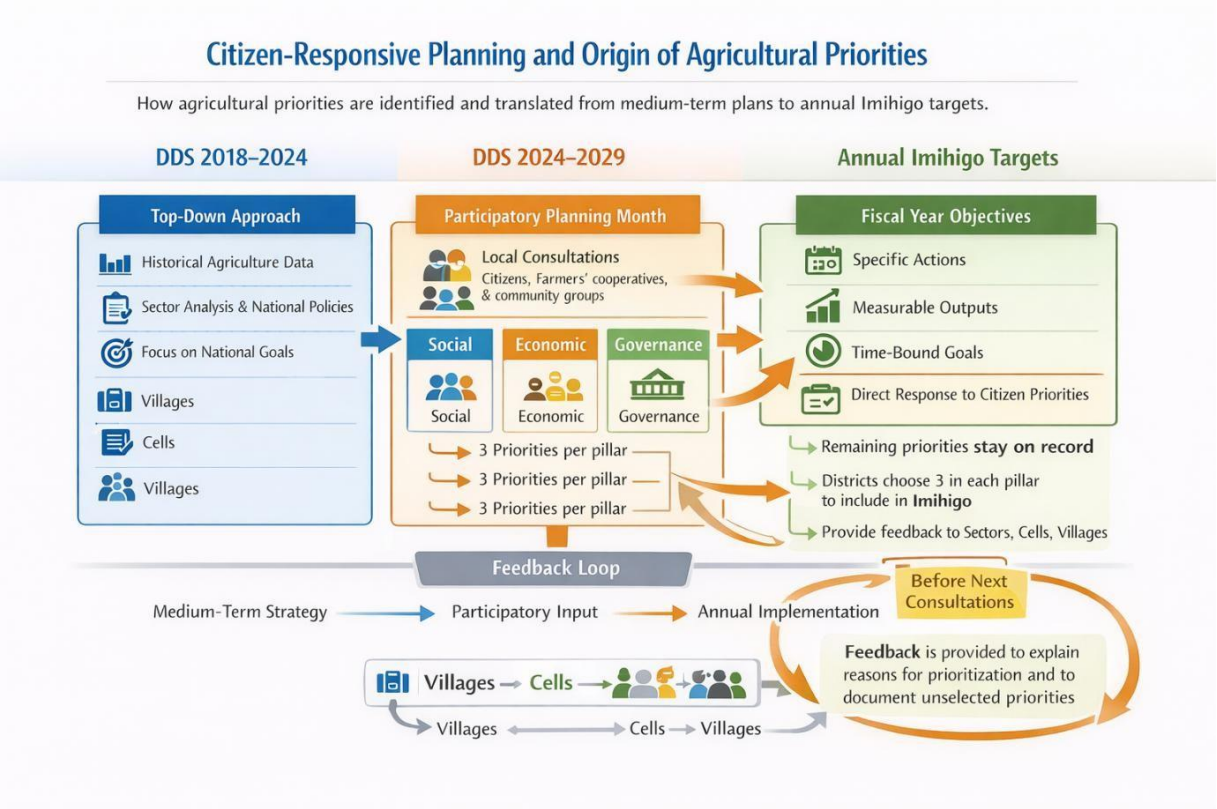


Figure 4:1 Citizen-Responsive Planning and Origin of Agricultural Priorities

4.2 DDS–Imihigo Alignment

The overview of DDS–Imihigo alignment across Gatsibo District, Nyaruguru District, Muhanga District, and Nyamagabe District over the period 2023/2024 to 2025/2026 provides a comparative perspective on how effectively medium-term strategic priorities are translated into annual performance commitments. The alignment analysis focuses specifically on four critical dimensions: strategic priority alignment, target coherence, budget linkage, and continuity across planning cycles. Across the three fiscal years, the findings reveal varying levels of consistency, with some districts demonstrating strong integration of these dimensions, while others exhibit gaps such as misaligned priorities, inconsistent targets, weak budget support, or discontinuities between successive Imihigo. These variations point to differences in planning discipline and coordination. Overall, the assessment highlights the need to strengthen the linkage between strategy, planning, and resource allocation to ensure that district development objectives are implemented in a coherent, sustained, and results-oriented manner.

4.2.1 Strategic priority alignment

At this point, the purpose is to assess whether the priorities outlined in Imihigo reflect the priority areas defined in the DDS across Gatsibo, Nyaruguru, Muhanga and Nyamagabe over 2023/2024.2024/2025, and 2025/2026.

4.2.1.1 GATSIBO

a) DDS 2018-2024 and Imihigo 2023/2024

Based on the comparison between the DDS outcomes (2018–2024) and the Imihigo outcomes for 2023/2024**,** the level of alignment is generally high**.** Out of six outcome comparisons**,** five are aligned while one is misaligned**,** resulting in an alignment rate of 83.3% and a misalignment rate of 16.7%**,** with no partially aligned outcomes identified as summarized in the table below.



Figure 2. DDS 2018-2024 and Imihigo 2023/2024

The district officials said that it is a principle during the planning process to check the DDS priorities against Imihigo interventions. Hence, DDS is the guiding strategic planning document for agriculture interventions in the Imihigo in Gatsibo District. The high level of alignment means that the district has maintained focus on its main agricultural transformation goals and has been able to translate them into annual performance commitments.

The aligned outcomes mainly relate to agricultural production, livestock productivity, risk mitigation in agricultural and animal resources, and increased cash crop production, indicating that most of the strategic priorities of the DDS are reflected in the Imihigo. However, a notable gap appears in DDS Outcome 2 (increased financing and infrastructure for agriculture), where the corresponding Imihigo Outcome 3 (Enhanced Agricultural Value Chain) does not adequately reflect the financing and infrastructure components outlined in the DDS, demonstrating a case of misalignment between strategic planning and annual performance commitments.

District staff explained that this misalignment resulted from the state of emergency, which compelled the district to reorient its priorities toward urgent response measures, thereby temporarily shifting attention away from some of the strategic priorities outlined in the District Development Strategy (DDS)**.**

Table 2 Strategic priority alignment, GATSIBO DDS 2018/2024 and imihigo 2023/2024

S/N	DDS outcome (2018-2024	Imihigo outcomes 2023/2024	Alignment level (Aligned, partially aligned, misaligned)	Observation
1	Outcome1: Agricultural production and productivity increased through the use of the modern system	Outcome 1: Agricultural production for priority crops increased	Aligned	
		Outcome 2: Agricultural and animal resources production risk mitigation	Aligned	
2	Outcome 2: Increased financing and infrastructure for agriculture	Outcome 3: Enhanced Agricultural Value Chain	Misaligned	The outputs under outcome 2 in DDS did not match those in Imihigo 2023/2024
3	Outcome: Improved livestock sector	Outcome 4: Increased animal productivity	Aligned	
		Outcome 2: Agricultural and animal resources production risk mitigation improved	Aligned	
4	Outcome: Increased traditional and non-traditional export crops	Outcome 5: Increased cash crop production	Aligned	

Source: Our compilation from DDS 2018/2024 and Imihigo 2023/2024

b) DDS 2024/2029 AND IMIHIGO 2024/2025 AND 2025/2026

The analysis of strategic alignment between the District Development Strategy (DDS) 2024–2029 and Imihigo for FY 2024/2025 and 2025/2026 in Gatsibo District reveals a high level of alignment, estimated at 80% alignment.

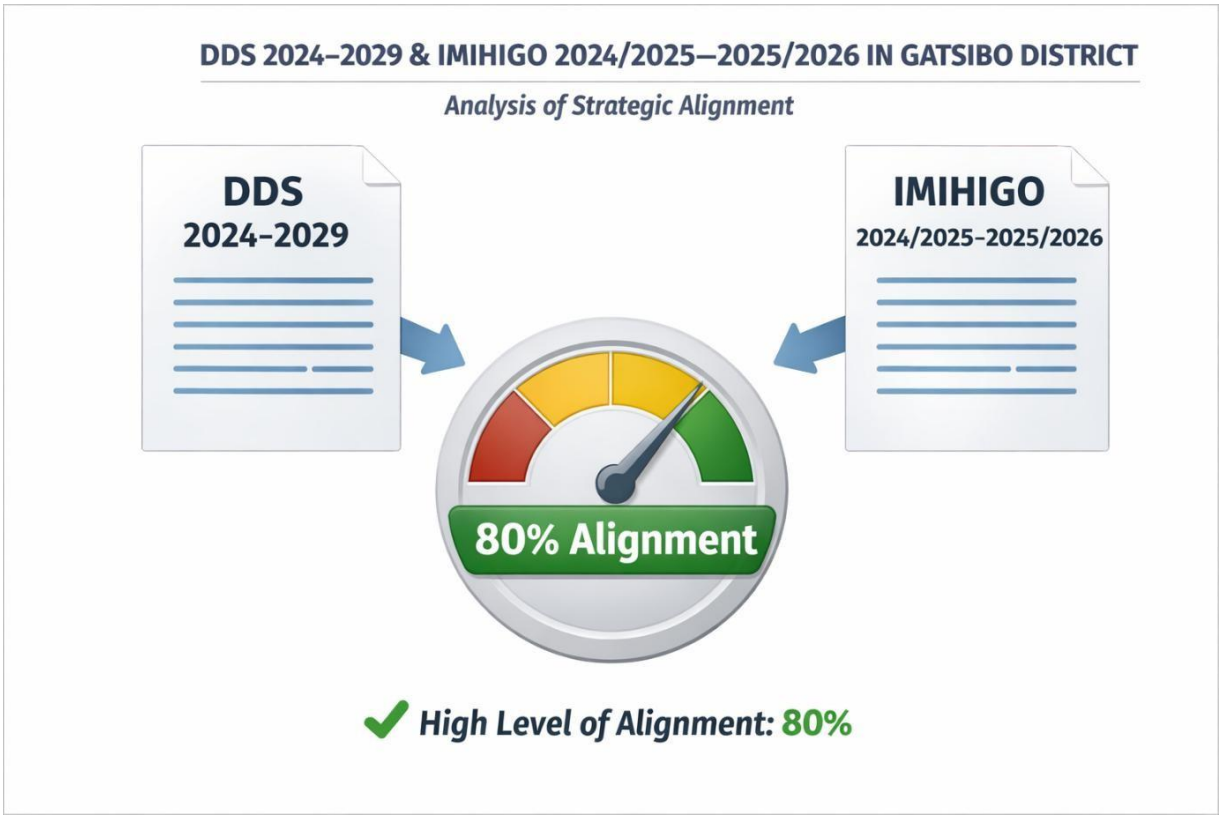


Figure 3. DDS 2024/2029 AND IMIHIGO 2024/2025 AND 2025/2026

This means that 80% of Imihigo priorities are traceable to DDS as indicated in the table below**.** Out of five DDS outcomes assessed, four are consistently aligned across both fiscal years, particularly in key agricultural priority areas such as crop productivity, livestock development, risk mitigation, and export promotion.

This demonstrates strong vertical integration between medium-term planning and annual performance commitments, reflecting the district's commitment to implementing its strategic priorities in a consistent and results-oriented manner.

However, a notable gap is observed in Outcome 3, regarding the strengthening of market linkages and post-harvest infrastructure, which is absent from Imihigo in both years. This misalignment highlights a structural weakness in addressing agricultural value chain development, which may limit the translation of increased production into improved farmer incomes and economic outcomes. The district staff explained the reason for this misalignment. In fact, the intervention aimed to construct the Nyabicwangu drying shelter in the Rwimbogo Sector, to be implemented by DUHAMIC-ADRI. However, during the planning process, the partner's budget had not yet been approved. Following consultations with district authorities, it was therefore agreed to remove the activity from the Imihigo and instead include it in the District Action Plan, after which the drying shelter was successfully constructed.

Table 3 Strategic Alignment Fy 2024/2025 2024/2025- 2025/2026

S/N	DDS outcome 2024-2029	IMIHIGO outcome		Alignment level (Aligned, partially aligned, misaligned)		Observation
		2024/2025	2025/2026	2024/2025	2025/2026	
1	Outcome 1: Modernized crop production and productivity	Outcome 1: Agricultural production for priority crops increased	Outcome 1: Modernized Crop Production and Productivity	Aligned	Aligned	
2	Outcome 2: Modernized animal resources production and productivity	Outcome 2: Outcome 4: Increased animal productivity	Outcome 3 : Modernized Animal Resources Production and Productivity	Aligned	Aligned	
3	Outcome 3: Strengthened Market Linkages and Post-Harvest Infrastructures	Not planned in Imihigo 2024/2025	Not planned in Imihigo 2025/2026	Misaligned	Misaligned	Not planned for both the fiscal year
4	Outcome 4: Strengthened agriculture de-risking for resilience	Outcome 2: Agricultural and animal resources production risk mitigation improved	Outcome2: Strengthened agriculture de-risking for resilience	Aligned	Aligned	
5	Outcome 5: Boosting agriculture exports	Outcome 5: Increased cash crop production	Outcome 4: Increased agriculture exports	Aligned	Aligned	

Source: Our compilation of DDS 2024/2029 and Imihigo 2024/2025 and 2025/2026

District officials explained that the high level of alignment between the District Development Strategy (DDS) and Imihigo for the fiscal years 2023/2024, 2024/2025, and 2025/2026 is mainly attributed to several factors, including the alignment of the Integrated Financial Management Information System (IFMIS) with the National Strategy for Transformation (NST2) and DDS priorities, the harmonization of national priorities with district agricultural priorities**,** internal joint planning among district units with validation by the District Executive

Committee**,** and the active engagement of different stakeholders to minimize duplication and ensure coherence in planning and implementation**.**

4.2.1.2 NYARUGURU

a) DDS 2018-2024 AND IMIHIGO 2023/2024

The analysis of alignment between the District Development Strategy (DDS) outcomes (2018–2024) and the Imihigo outcomes for 2023/2024 indicates a high level of coherence**.** District officials noted that, as a standard practice during planning, DDS priorities are always cross-checked against Imihigo interventions**.** Consequently, the DDS serves as the main strategic reference for agricultural initiatives included in Nyaruguru District's Imihigo. The observed high level of alignment indicates that the district has consistently remained focused on its core agricultural transformation objectives and successfully translated these strategic goals into concrete annual performance commitments.

The review indicated that out of five DDS outcomes assessed**,** four are aligned with the corresponding Imihigo outcomes, while one outcome is misaligned because it was not reflected in the Imihigo planning framework**.** This results in an alignment rate of 80% and a misalignment rate of 20%, with no partially aligned outcomes identified as detailed in the table below.

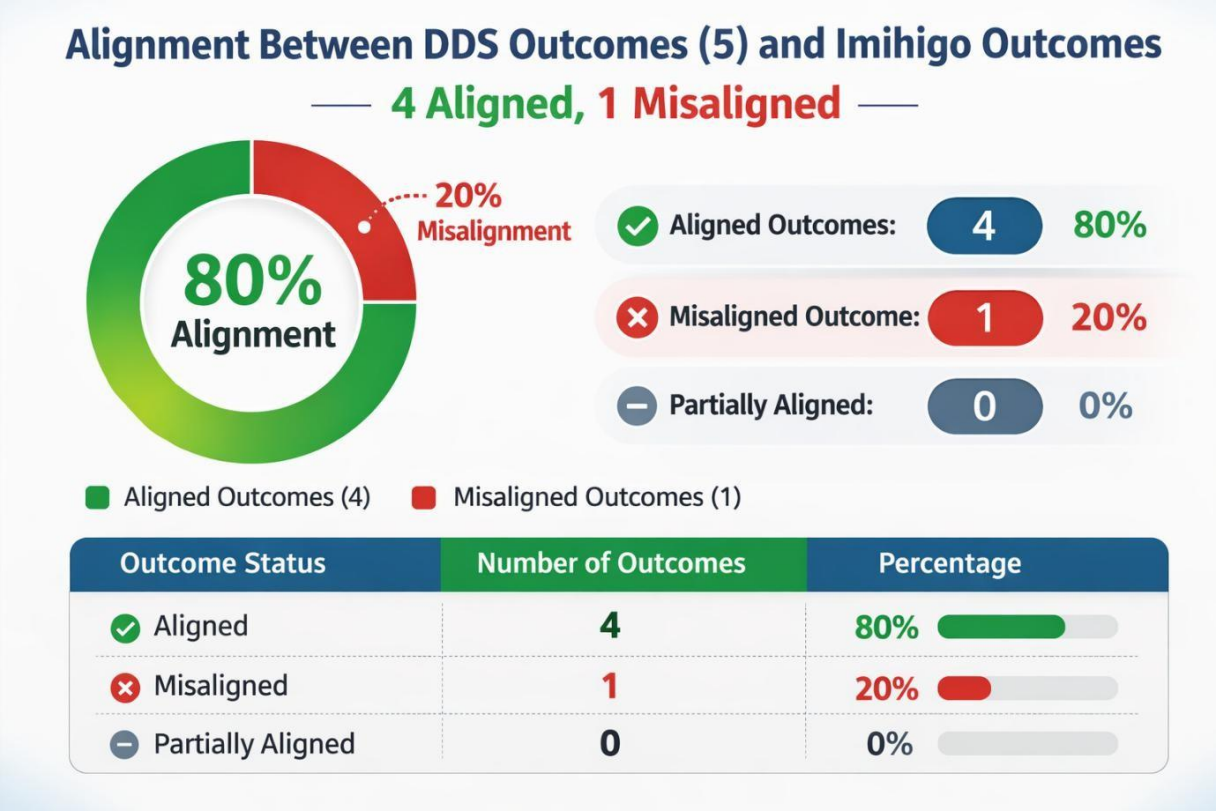


Figure 4. DDS 2018-2024 AND IMIHIGO 2023/2024

The aligned areas include increased agricultural productivity, promotion of cash crops, improved agricultural land development, and strengthened post-harvest handling, whereas the outcome related to animal resource and fishery production systems improvement was not included in the Imihigo for the assessed fiscal year, creating a gap between the strategic framework and annual performance commitments.

Regarding the observed misalignment, district staff explained that the priority had not been adequately prepared during the planning stage**.** They noted that the required land was not available and the necessary budget had not been secured, which ultimately prevented the intervention from being incorporated into the Imihigo.

Table 4 Strategic priority alignment, Nyaruguru DDS 2018/2024 and imihigo 2023/2024

S/N	DDS outcome (2018-2024	Imihigo outcomes 2023/2024	Alignment level (Aligned, partially aligned, misaligned)	Observation
1	OUTCOME1: Increased agricultural production and productivity	Outcome 1: Increased resilient agricultural production and productivity	Aligned	
2	OUTCOME: Increased traditional and non-traditional export crops	Outcome 2: Increased cash crop production	Aligned	
3	OUTCOME: Well-developed land for agricultural use improved		Aligned	
4	OUTCOME: Improved Post-harvest handling	yes	aligned	
5	OUTCOME: Animal resource and fishery production systems improved	Not planned in Imihigo	Misaligned	

Source: Our compilation from DDS 2018/2024 and Imihigo 2023/2024

b) NYARUGURU DDS 2024-2029 AND IMIHIGO FY 2024/2025 2024/2025- 2025/2026

The analysis of the alignment between the District Development Strategy (DDS) 2024–2029 outcomes and the Imihigo outcomes for 2024/2025 shows a high level of consistency. Out of five DDS outcomes assessed, four are fully aligned with the corresponding Imihigo outcomes, while one is partially aligned, particularly the outcome related to improved post-harvest handling, which is reflected only at the output level through activities such as the construction of a maize drying facility and the upgrading of the Ruyenzi Irish potato seed storage facility as detailed in the table below. This results in an 80% full alignment rate and 20% partial alignment, with no cases of misalignment, indicating that most strategic priorities of the DDS are effectively translated into the district's annual performance commitments.

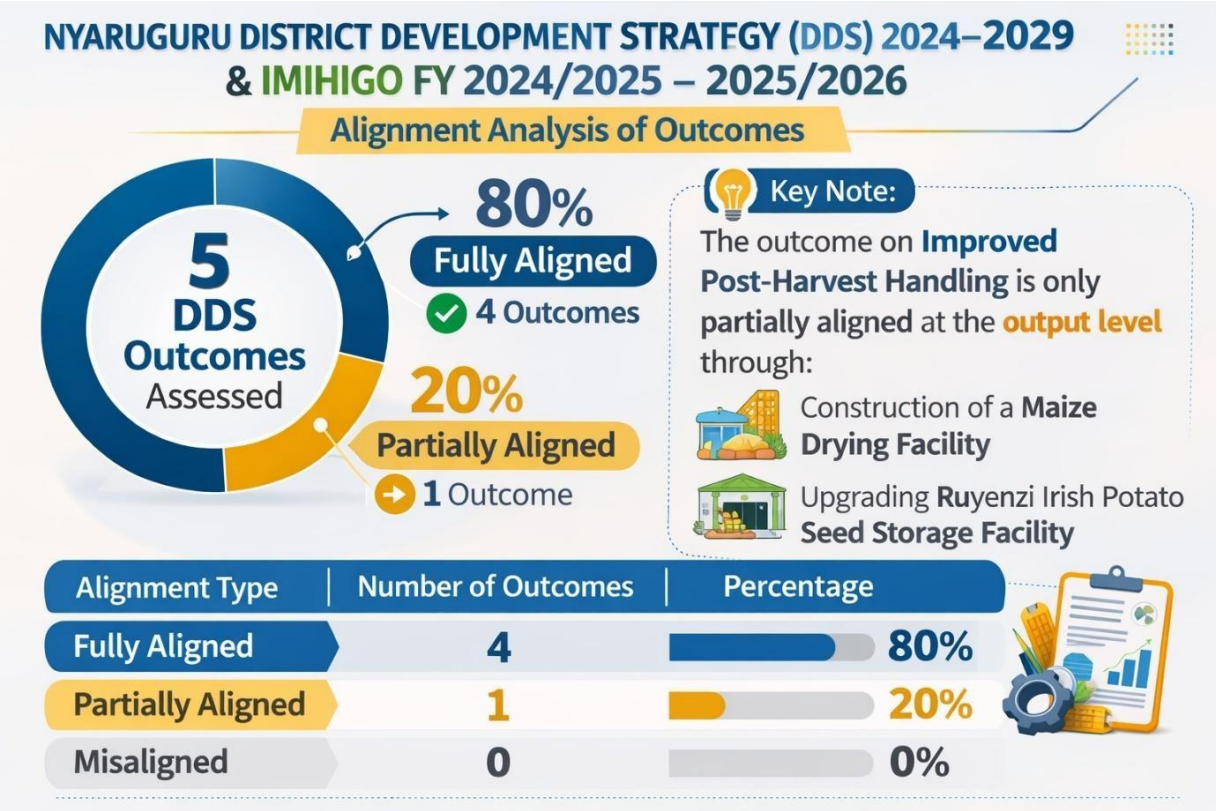


Figure 5. NYARUGURU DDS 2024-2029 AND IMIHIGO FY 2024/2025 2024/2025-2025/2026

Similarly, the comparison between the DDS 2024–2029 outcomes and the Imihigo outcomes for 2025/2026 also demonstrates a strong level of alignment. Among the five DDS outcomes reviewed, four are fully aligned with the corresponding Imihigo outcomes, while one outcome, improved post-harvest handling, is partially aligned, as it is mainly operationalized through specific outputs such as greenhouse development and the establishment of an Irish potato collection center. Consequently, the overall alignment rate for 2025/2026 stands at 80% full alignment and 20% partial alignment, with no misaligned outcomes, suggesting a strong coherence between the district's medium-term strategic framework and its annual performance planning.

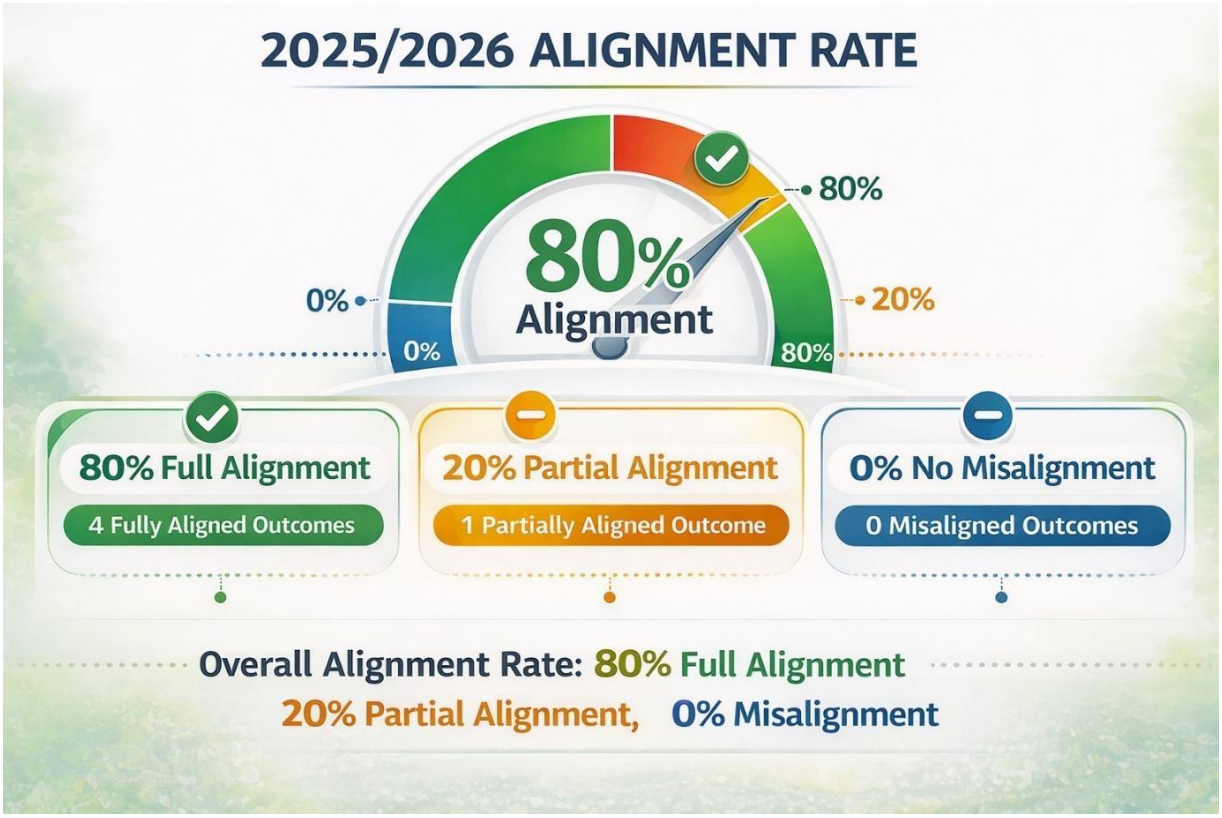


Figure 6. Overall alignment rate for 2025/2026

District officials explained that the high level of alignment between the **District Development Strategy (DDS)** and **Imihigo** for the fiscal years 2023/2024, 2024/2025, and 2025/2026 is largely due to factors similar to those observed in Gatsibo District. In addition, for Nyaruguru, the **weekly Joint Operations Center meetings**, which bring together its committee members and the agriculture unit, played a key role in monitoring and discussing the implementation of agriculture-related Imihigo priorities, thereby ensuring coherence with DDS objectives and contributing to **food security**.

Table 5. Nyaruguru DDS 2024-2029, and Imihigo FY 2024/2025 and 2025/2026

S/N	**DDS OUTCOME 2024-2029**	**IMIHIGO OUTCOME**		**Alignment level (Aligned, partially aligned, misaligned)**		**Observation**
		2024/2025	2025/2026	2024/2025	2025/2026	
1	Outcome 1: Modernized crop production and productivity	'Outcome 1: Increased resilient agricultural production and productivity	Outcome 1: Modernized Crop Production and Productivity	Aligned	Aligned	
2	Outcome 2: Increased production	Outcome 3: Increased cash crop production	Outcome 4: Increased agriculture exports	Aligned	Aligned	

	of Coffee and Tea					
3	Outcome 3: Scaled-up agricultural insurance scheme	Planned as output level framed as Farmers mobilized for crops and animal insurance	Outcome 3: Strengthened agriculture de-risking for resilience	Aligned	Aligned	
4	Outcome 4: Improved post - harvest handling	Planned at the output level, framed as 1 Maize drying facility constructed and 1 Ruyenzi Irish potato seed storage upgraded	Output level: Improved post - harvest handling (greenhouse, Irish Potato collection center	Partially Aligned	Partially aligned	In use
5	Outcome 5: Improved Animal resources production systems.	Outcome 2: Increased animal productivity	Outcome 2: Modernized Animal Resources Production and Productivity	Aligned	Aligned	

Source: Our compilation DDS 2024-2029, and Imihigo FY 2024/2025 and 2025/2026

4.2.1.3 MUHANGA

a) DDS 2018/2024 AND IMIHIGO 2023/2024

District officials noted that, as a standard practice during planning, DDS priorities are always cross-checked against Imihigo interventions**.** Consequently, the DDS serves as the main strategic reference for agricultural initiatives included in Muhanga District's Imihigo

In the review of the alignment between the District Development Strategy (DDS) 2018–2024 and the Imihigo outcomes for 2023/2024**,** it was found that three out of four DDS outcomes (75%) are fully aligned**,** while one outcome (25%) is partially aligned.

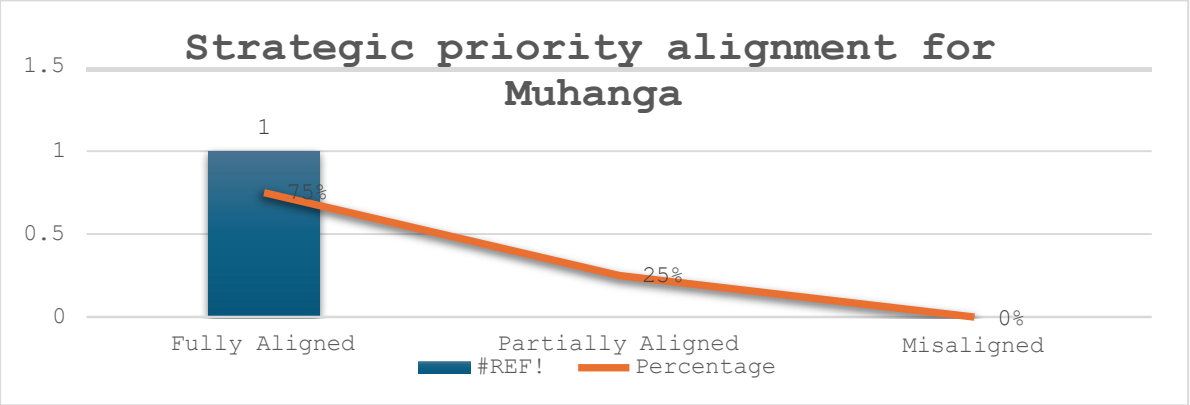


Figure 7. Strategic priority alignment for Muhanga

The fully aligned outcomes include increased agricultural production and productivity, improved livestock sector, and increased exports of value-added goods, whereas the partially aligned outcome, increased financing, climate resilience, and infrastructure for agriculture, is reflected only at the output level, such as land protection against erosion. This indicates that most strategic priorities of the DDS are well incorporated into the Imihigo, although some priorities are operationalized more indirectly.

Table 6 Muhanga DDS 2018-2024 and Imihigo FY 2023/2024

S/N	DDS OUTCOME (2018-2024	Imihigo outcomes 2023/2024	Alignment level (Aligned, partially aligned, misaligned)	Observation
1	OUTCOME 1. Increased agricultural production and productivity (direct alignment to NST1)	Outcome 1: Agricultural production for priority crops increased	Aligned	Crop insurance is planned as an output level in the outcome labelled as Insurance of Crops increased, and animal resources insurance
2	OUTCOME 2: Increased financing, climate resilience, and infrastructure for agriculture	At the output level, under outcome 1framed as the Area of land protected against erosion increased	Partially aligned	
3	OUTCOME 3: Improved livestock sector (direct alignment to NST1)	Increased animal productivity	Aligned	
4	OUTCOME 4 Increased exports of value-added goods (direct alignment to NST1)	Increased cash crop productivity	Aligned	

Source: Our compilation from Muhanga DDS 2018-2024 and Imihigo FY 2023/2024

4.2.1.4 MUHANGA DDS (2024/2029) and Imihigo 2024/2025 and 2025/2029

The analysis of strategic alignment between the DDS 2024–2029 and Imihigo for FY 2024/2025 and 2025/2026 in Muhanga District indicates a high level of alignment, estimated at 75% as detailed in Table 6. Out of four core DDS outcomes assessed, three are consistently aligned across both fiscal years, namely crop productivity, animal resource development, and agricultural exports. This reflects a strong translation of medium-term strategic priorities into annual performance commitments, particularly in production-oriented and export-driven agriculture, demonstrating coherence and implementation discipline.

However, a significant gap is noted in Outcome 3, relating to market linkages and post-harvest infrastructure, which is not reflected in the Imihigo for either fiscal year. District staff explained that the strengthening of market linkages and post-harvest infrastructure was excluded from the Imihigo due to a lack of funding and stakeholders failing to fulfill their commitments.

Table 7 Strategic alignment DDS 2024-2029 and Imihigo 2024/2025 and 2025/2026

S/N	DDS 2024-2029	**IMIHIGO**		**Alignment level (Aligned, partially aligned, misaligned)**	
		2024/2025	2025/2026	2024/2025	2025/2026
1	Outcome 1: Modernized crop production and productivity	Outcome 1: Agricultural production for priority crops increased	Outcome 01: Modernized Crop Production and Productivity	Aligned	Aligned
2	Outcome 2. Modernized animal resources production and productivity	Outcome 2: Increased animal productivity	Outcome 02: Modernized Animal Resources Production and Productivity	Aligned	Aligned
3	Outcome 3: Strengthened market linkages and post-harvest infrastructures	Not planned in Imihigo	Not planned	Misaligned	Misaligned
4	Outcome 4: Boosted agriculture exports	Outcome 3: Increased cash crop production	Outcome 04: Increased Agriculture Exports	Aligned	Aligned

Source: Compilation from DDS 2024-2029 and Imihigo 2024/2025 and 2025/2026

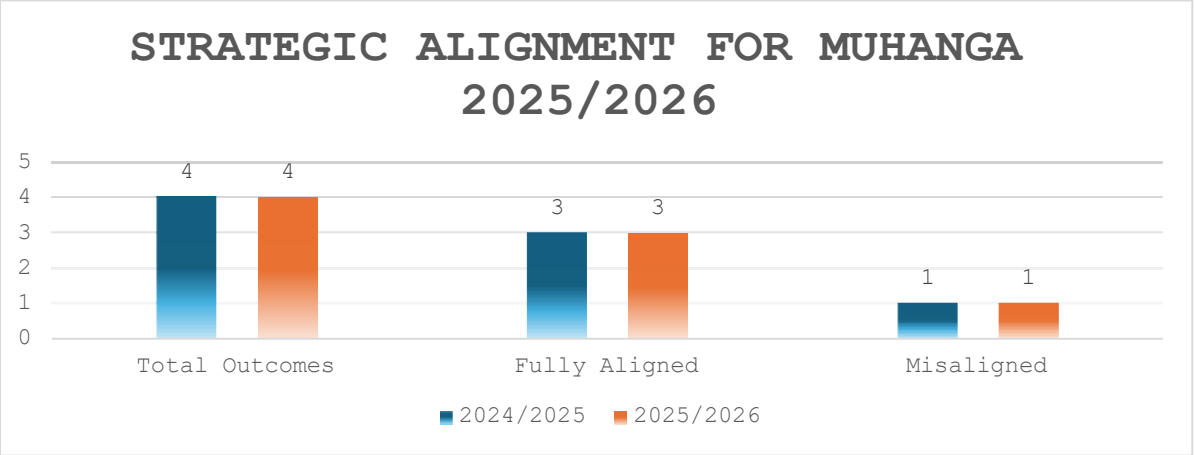


Figure 8 MUHANGA DDS (2024/2029) and Imihigo 2024/2025 and 2025/2029

The district staff reveals that the internal joint planning sessions and the engagement of stakeholders led to a high level of alignment between DDS and imihigo commitment at the district level.

4.2.1.5 NYAMAGABE

a) DDS 2018/2024 AND IMIHIGO 2023/2024

The district officials said that it is a principle during the planning process to check the DDS priorities against Imihigo interventions. Hence, DDS and PSTA 5 are the guiding strategic planning documents for agriculture interventions in the Imihigo in Nyamagabe District.

However, the analysis of alignment between DDS outcomes (2018–2024) and the Imihigo for 2023/2024 shows that five out of seven outcomes (71%) are aligned, covering priorities such as agricultural production for priority crops, cash crop productivity, livestock productivity, climate resilience, and trade-related infrastructure.

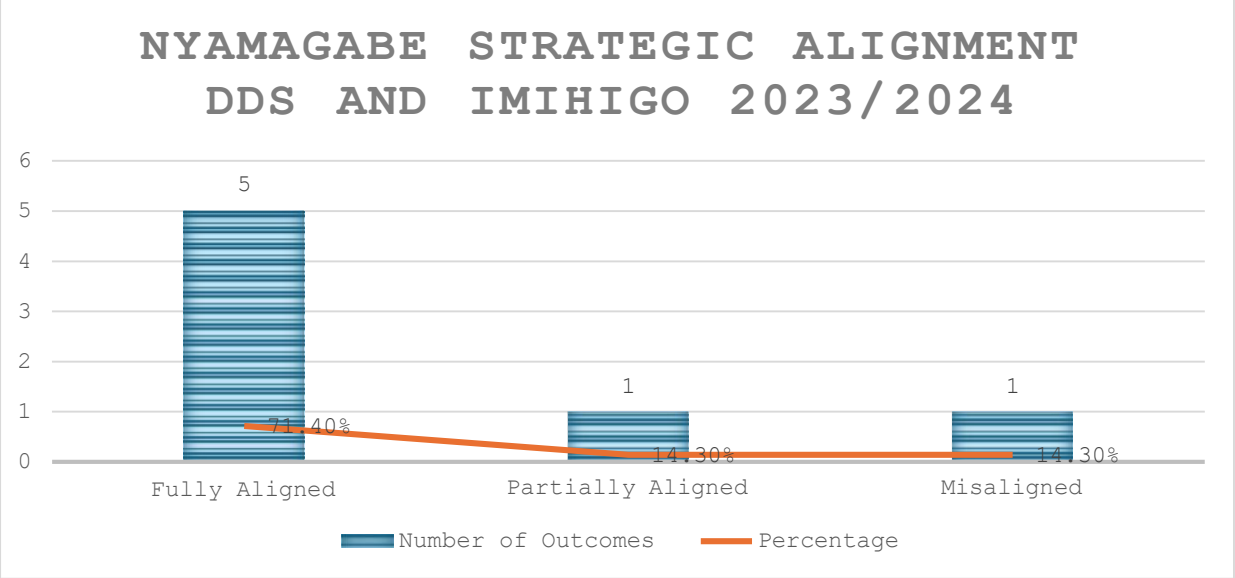


Figure 9. DDS 2018/2024 AND IMIHIGO 2023/2024

These alignments indicate that most strategic objectives in agriculture and trade are reflected in the district's annual performance commitments. This level of alignment means that districts are effectively translating major agricultural goals from the DDS into actionable commitments within Imihigo, which is essential for sustained sector performance.

However, one outcome (14%), increased exports of value-added goods, is misaligned, as it is not reflected in the Imihigo, while one outcome (14%), increased financing and infrastructure for agriculture, is partially aligned, implemented in other sector plans such as SSP/PSDYE. District staff reveal that increased exports of value-added goods/under priority 2) were not planned in Imihigo because of the lack of funding. They also stated that new priorities can be introduced in imihigo that are not in the approved DDS. For instance, in 2023/2024, the introduction of crop and animal resource insurance and small-scale irrigation.

Table 8 DDS 2018/2024 and Imihigo 2023/2024

S/N	DDS OUTCOME (2018-2024	Imihigo outcomes 2023/2024	Alignment level (Aligned, partially aligned, misaligned)	Observation
1	Increased agricultural production and productivity (Outcome 1)	Agricultural production for priority crops increased (outcome1)	Aligned	
2	Increased traditional and non-traditional export crops (Outcome 2)	Increased production of cash crops (Outcome 4)	Aligned	
3	Increased financing and infrastructure for agriculture (Outcome 3)			Increased market infrastructures located in other SSP/ PSDYE
4	Increased sustainable livestock production and productivity (outcome 4)	Increased animal productivity (Outcome 5)	Aligned	Increased Insurance of crops and animal resources was not planned in DDS, but found in Imihigo 2023/2024
5	Increased climate resilience for agriculture	Increased climate resilience for agriculture(Outcome 2)	Aligned	
6	Increased exports of value-added goods/under priority 2)	Not found in Imihigo 2023/2024	Misaligned	

7	Hard infrastructure developed for trade competitiveness		Aligned	Increased market infrastructures located in other SSP/ PSDYE

Source: DDS 2018/2024 and Imihigo 2023/2024

b) DDS 2024/2029 AND IMIHIGO 2024/2025 and 2025/2026

The review of the DDS 2024–2029 outcomes against the Imihigo for FY 2024/2025 shows that four out of five outcomes (80%) are fully aligned**,** covering modernized crop production, animal resources productivity, agriculture de-risking, and boosting agricultural exports**.** One outcome (20%), strengthened market linkages and post-harvest infrastructure, is partially aligned because it was misplaced in other sector plans (SSP/PSDYE) and not directly reflected in the Imihigo. This indicates a high level of alignment, with most strategic priorities successfully translated into annual performance commitments.

Similarly, the comparison of DDS 2024–2029 outcomes with Imihigo for FY 2025/2026 also shows a high alignment rate of 80%**,** with four outcomes fully aligned (modernized crop and animal production, agriculture de-risking, and boosting agricultural exports). The strengthened market linkages and post-harvest infrastructure outcome remain partially aligned**,** reflecting limited or indirect implementation. Overall, these figures demonstrate that the district has maintained strong coherence between its medium-term strategic priorities and annual performance plans, though gaps remain in market and post-harvest infrastructure interventions.

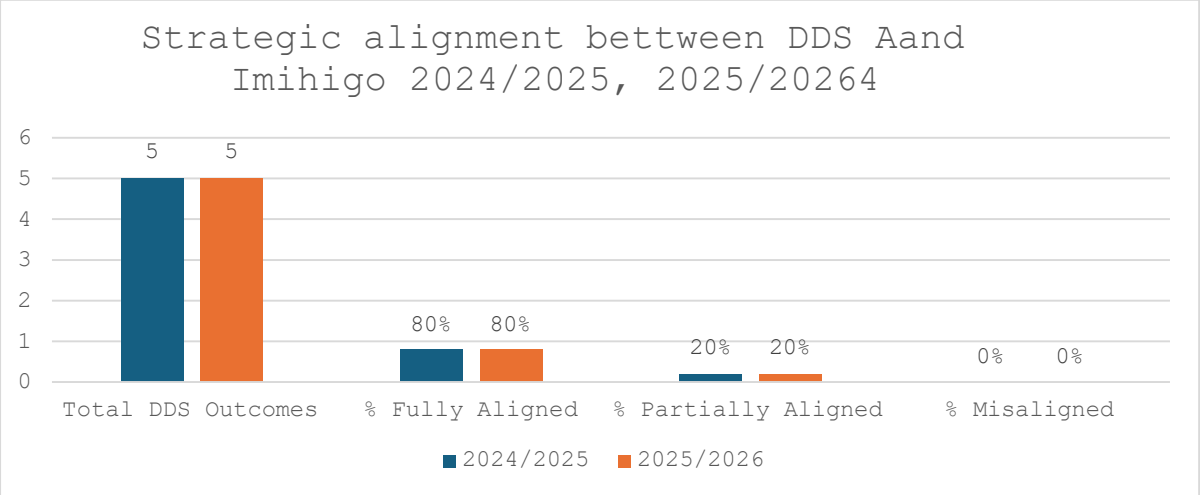


Figure 10. DDS 2024/2029 AND IMIHIGO 2024/2025 and 2025/2026

The key improvements in alignment between the DDS 2024–2029 and the Imihigo for FY 2024/2025 and 2025/2026 are attributed to several factors highlighted by district staff and officials. These include intensive consultations between the district and MINAGRI and its agencies**,** regular internal joint planning sessions**,** and the harmonization of district agricultural priorities with central-level strategies**,** which facilitated the introduction of new priorities such as FOBASI**.**

Table 9 DDS 2024/2029, and Imihigo 2024/2025 And 2025/2026

S/N	DDS outcome 2024-2029	IMIHIGO OUTCOME		Alignment level (Aligned, partially aligned, misaligned)		Observation
		2024/2025	2025/2026	2024/2025	2025/2026	
1	Outcome 1: Modernized crop production and productivity	Outcome 1: Agricultural production for priority crops increased	Outcome 1: Modernized Crop Production and Productivity	Aligned	Aligned	
		OUTCOME 2: Increased climate resilience for agriculture	Outcome 1: Modernized Crop Production and Productivity	Aligned	Aligned	
2	Outcome 2: Modernized animal resources production and productivity	Increased animal productivity	Outcome 5: Modernized Animal Resources Production and Productivity	Aligned	Aligned	
3	Outcome 3: Strengthened Market Linkages and Post-Harvest Infrastructures	Outcome 6: Increased market infrastructures		Partially aligned		Increased market infrastructures located in other SSP/ PSDYE and no interventions
4	Out-come 4:Strengthened agriculture de-risking for resilience	Outcome 3: Increased Insurance of crops and animal resources	Outcome 3: Strengthened agriculture de-risking for resilience	Aligned	Aligned	
5	Outcome 5:Boosting agriculture exports	Outcome 4: Increased production of cash crops	Outcome 4: Increased agriculture exports	Aligned	Aligned	

Source: Compilation from DDS 2024/2029, Imihigo 2024/2025 And 2025/2026

The analysis demonstrates that there is generally a strong degree of alignment between District Development Strategy (DDS) priorities and Imihigo targets across the assessed districts, reflecting a consistent effort to translate medium-term strategic objectives into annual performance commitments. Strategic priority alignment remains relatively high, and most Imihigo targets clearly derive from the core agricultural priorities outlined in the DDS, including crop intensification, irrigation development, and value chain enhancement. This indicates that districts are broadly committed to maintaining coherence between planning and performance management frameworks, which is essential for achieving long-term development outcomes.

Additionally, the district maintained strict adherence to DDS priorities**,** introducing new initiatives only when accompanied by clear guidelines**,** and ensured the active engagement and involvement of JADF in the planning process to prevent duplication. Together, these practices strengthened coherence between medium-term strategic objectives and annual performance plans, contributing to the high alignment observed between DDS outcomes and the corresponding Imihigo.

4.3 Target Coherence

The assessment examines whether the annual quantitative and qualitative targets defined in Imihigo are consistent with the broader targets and goals outlined in the District Development Strategies (DDS), and whether they are realistically achievable within a single fiscal year 2023/2024.2024/2025, and 2025/2026 across Gatsibo, Nyaruguru, Muhanga, and Nyamagabe. This involves comparing the level of ambition, scope, and sequencing of targets to ensure that annual commitments meaningfully contribute to the attainment of medium-term outcomes, rather than diverging from or diluting strategic priorities. Particular attention is given to the clarity of indicators, the logical progression of targets over time, and the extent to which annual milestones reflect planned trajectories in the DDS.

4.3.1.1 Gatsibo DDS 2018- 2024, 2024/2025 and 2025/2026

The review of the alignment between DDS outcomes and Imihigo targets from FY 2023–2024 to FY 2025–2026 demonstrates a consistently high level of coherence. In 2023–2024, overall alignment reached 87.5%**,** with most outcomes fully aligned and only one partially aligned, reflecting strong translation of strategic priorities in agriculture and animal resource management into annual performance plans. The following year, 2024–2025, saw a slight improvement to 88.5% coherence**,** with key areas such as modern irrigation, terrace construction, and farmer extension services maintaining high alignment, while partial alignment occurred mainly in technical areas like organic fertilizer usage. By 2025–2026, the alignment further strengthened to 91.7%**,** with nearly all outcomes fully aligned and only one misaligned, indicating that the district's medium-term strategic framework was effectively operationalized in its annual plans.

Overall, these results show that the DDS priorities have been increasingly well reflected in Imihigo targets over the three years, demonstrating strong consistency and effective planning implementation.

The district staff explained that extension service coverage was not reflected in Imihigo because the indicator had not been introduced. Regarding the use of organic fertilizers, they noted that Imihigo reported it in absolute numbers, whereas in the DDS, it was expressed as a percentage, leading to inconsistencies and confusion in target reporting.

This misalignment implies that some DDS priorities are not fully captured in annual performance contracts, which can affect monitoring, evaluation, and resource allocation. It may also lead to misinterpretation of achievements, reducing the accuracy of performance assessment and potentially affecting planning decisions for agricultural support programs. Clear definition and harmonization of indicators between DDS and Imihigo are therefore critical to ensure consistent reporting and effective tracking of progress.

The district staff indicated that Imihigo targets may be adjusted downward due to budget constraints. For example, while the DDS 2024/2029 set a target of 2,108 ha for small-scale irrigation, the district only targeted 46 ha in Imihigo 2024/2025. Similarly, hectares of land used for consolidation on priority crops were not planned in the DDS 2024/2029, yet Imihigo set a target of 36,722 ha, reflecting discrepancies between strategic planning and annual performance targets caused by budgetary limitations and planning adjustments.

Table 10 GATSIBO DDS 2018- 2024 AND 2024/2025 AND 2025/2026

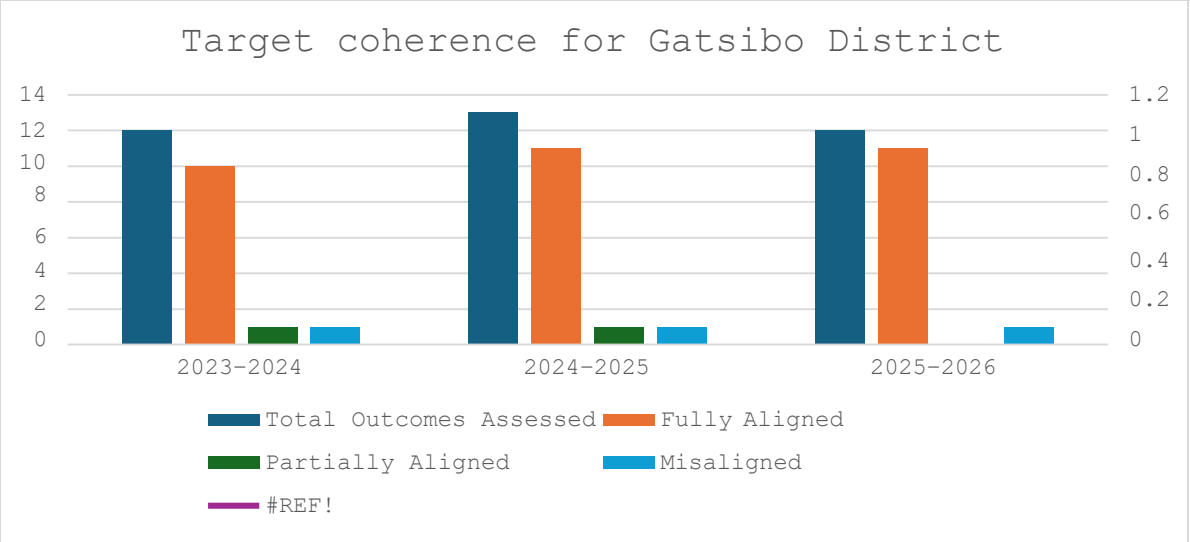
S/N	DDS outcome	2023-2024			2024-2025			2025-2026		
		DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)
Outcome: Agricultural production and productivity increased through the use of a modern system										
1	Number of Ha irrigated using modern systems	30	30	yes						
2	Ha of land irrigated using small-scale irrigation technologies	35	30	yes	2108	46	yes	2,200		NO
3	Ha of progressive terraces constructed	200	641	yes	10061	641	YES	10061	10061	Yes
4	Ha of radical terraces constructed	100	30	yes	20	20	YES	40	40	YES
5	Ha of land used for consolidation on priority crop	36722	36722	Yes	-	36722	YES		37,157	YES
6	Crop productivity insured(ha)	100	3153	yes	3146	3129	yes	3283	3206	yes
7	Food Basket Sites promoted				12,418		yes	12,418	12991	yes

	and operationalized ha									
8	Farmer accessing extension services				11,000	11,000	YES	12,000	12,007	YES
Outcome: Increased financing and infrastructure for agriculture										
9	% of female and male farmers using organic fertilizers and mechanical	15 0% and 5%	Kilos of fertilizers used by farmers:923,5396	Partially consistent						
Outcome 4: Increased animal productivity										
10	Number of cows inseminated	0	3780	yes	3493	1798	yes	3493	5433	yes
11	Animal vaccinated				12,302	220517	yes	98,415	233,984	Yes
12	Girinka program	1350	379	yes	1350	1239	yes	1654	1653	yes
13	Animal resources insured(Number 0	1%	4225	YES	4015	4265	yes	4621	4715	yes
	Outcome 4: Boosting agricultural exports(Imihigo)									
15	Coffee produced	1500	1500		1500	1500	yes	1500	1800	yes

Source: GATSIBO DDS 2018- 2024 AND 2024/2025 AND 2025/2026

Table 11 In summary, the following chart indicates the target coherence for Gatsibo District for 2023/2024. 2024/2025 and 2025/2026

Fiscal Year	Total Outcomes Assessed	Fully Aligned	Partially Aligned	Misaligned	Overall Target Coherence (%)
2023–2024	12	10 (83.3%)	1 (8.3%)	1 (8.3%)	87.5%
2024–2025	13	11 (84.6%)	1 (7.7%)	1 (7.7%)	88.5%
2025–2026	12	11 (91.7%)	0 (0%)	1 (8.3%)	91.7%



Alignment improves slightly over the three years, showing progressive coherence between DDS medium-term priorities and annual Imihigo performance targets.

Gatsibo District officials reported that the high level of target coherence between the District Development Strategy (DDS) and Imihigo for the fiscal years 2023/2024, 2024/2025, and 2025/2026 is primarily due to several key factors. These include the alignment of the Integrated Financial Management Information System (IFMIS**)** with the National Strategy for Transformation (NST2) and DDS targets, the harmonization of national targets with district-specific agricultural and development targets, and internal joint planning among district units with validation by the District Executive Committee. Additionally, the active engagement of diverse stakeholders in planning and implementation has helped minimize duplication of efforts and ensured consistent coherence between medium-term strategic targets and annual performance targets.

4.2.2.2. NYARUGURU DDS 2018- 2024 AND 2024/2025 AND 2025/2026

The review of DDS 2018–2024 and Imihigo (2023/2024–2025/2026) for Nyaruguru District indicates that for FY 2023/2024, a total of 14 targets were assessed for coherence between the DDS annual targets and the Imihigo targets**.** Among these**,** 8 targets were fully consistent (57%)**,** 0 were partially consistent**,** and 6 were not consistent (43%)**.** The consistent targets include indicators such as agricultural lime use, progressive and radical terraces, tea expansion,

cows inseminated, animal vaccination, and Girinka beneficiaries**.** However, several indicators, including land consolidation, crop insurance, irrigation development, mechanization, extension services, and animal insurance, were not consistent with DDS targets.

District staff indicated that some targets had not yet been introduced during the early implementation period**.** For example, crop and animal insurance was introduced only towards the end of FY 2023/2024, when DDS 2018–2024 was already phasing out**,** which explains why it was not fully reflected in earlier planning documents. In addition, some targets that were included in the DDS were not implemented due to budget constraints**,** resulting in gaps between the planned strategic indicators and those captured in the Imihigo performance targets**.**

For FY 2024/2025, the analysis shows a very high level of coherence between DDS and Imihigo targets. Out of 14 targets assessed, 12 were fully consistent (86%), while 2 were not consistent (14%), and none were partially consistent. Consistent targets include land consolidation, crop insurance, agricultural lime use, progressive and radical terraces, tea expansion, cows inseminated, vaccination, animal insurance, and Girinka beneficiaries. A few inconsistencies were observed in irrigation development and mechanization, where DDS targets were not reflected in Imihigo. This reflects strong alignment between strategic and operational planning instruments. For FY 2025/2026, the assessment indicates a high but slightly lower coherence level compared to the previous year. Out of 14 targets, 11 were fully consistent (79%), while 3 were not consistent (21%), and none were partially consistent**.**

The aligned targets include land consolidation, crop insurance, agricultural lime use, progressive terraces, tea expansion, cows inseminated, vaccination, animal insurance, and Girinka program delivery. However, inconsistencies were noted in irrigation development, extension services, and radical terraces, where DDS targets were either missing or not reflected in Imihigo. Despite these gaps, the majority of indicators remain aligned, demonstrating continued strong coherence between DDS priorities and annual performance commitments.

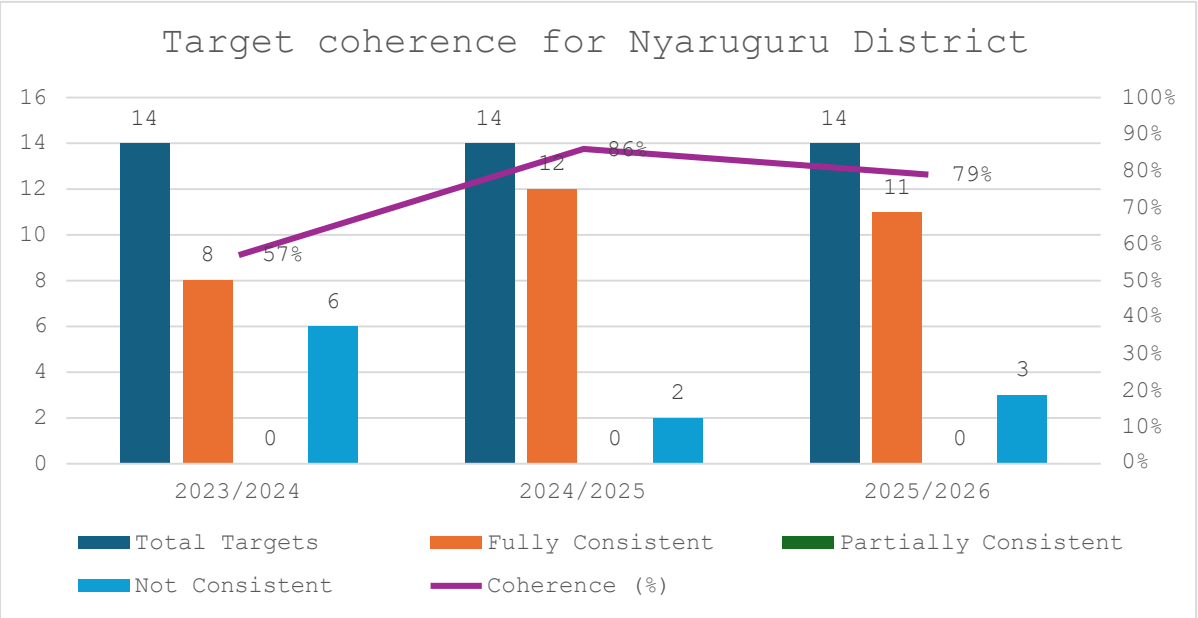


Figure 11. The status of target coherence in Nyaruguru

The results show a significant improvement in target coherence from 57% in 2023/2024 to 86% in 2024/2025, followed by a slight decline to 79% in 2025/2026, while still maintaining a high level of consistency between DDS strategic targets and annual Imihigo commitments.

Table 12 NYARUGURU DDS 2018- 2024 AND 2024/2025 AND 2025/2026

S/N	DDS outcome	2023-2024			2024-2025			2025-2026		
		DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)
Outcome 1: Increased resilient agricultural production and productivity										
1	Ha of land consolidated for priority crops		65960	No	65,950	65,950	YES	65,950	69,162	Yes
2	Ha clop insurance		645	no	378	372	YES	460	485	yes
3	Ha of irrigation developed	80		no			NO			
4	Ha of mechanized land	10		no			NO			
5	Quantity of agricultural lime used per year	150	2435	yes	2500	1732	YES	3000	2800	yes
6	Farmers (male & female) accessing extension services				26560		NO	28255		No
7	Food Basket Sites promoted and operationalized						NO	4248	1161	yes

8	Ha of progressive terraces constructed	5	295	yes	400	295	YES	470	576	yes
9	Ha of radical terraces constructed	150	145	yes	1250	339	YES	1450		No
9	Number of maize drying grounds constructed				4	1	YES	12		
Outcome 2: Increased cash crop production										
10	Ha of new area covered by tea	30	430	yes	500	500	YES	500	400	YES
Outcome 3: Increased animal productivity										
11	Number of cows inseminated	300/year	3,800	yes	4200	3800	YES	4850	5739	YES
12	Number of domestic animals vaccinated against diseases (BQ, LSD, RVF, Brucellosis)	173,000	148,836	yes	108,934	192436	YES	58416	155,970	YES
13	Domestic animal insurance		2340	no	2745	5600	YES	2683	5860	YES
14	Girinka program	1000	626	yes	789	575	YES	929	671	YES

Source: NYARUGURU DDS 2018- 2024 AND 2024/2025 AND 2025/2026

4.3.1.2 MUHANGA DDS 2018- 2024 AND 2024/2025 AND 2025/2026

The analysis shows a target coherence level of about **35%** between the DDS annual targets and Imihigo. Out of 20 indicators assessed, 7 were consistent, while 13 were not consistent. The aligned indicators mainly relate to land consolidation, terraces, coffee processing plants, artificial insemination, vaccination of animals, and the Girinka program. However, many indicators such as horticulture expansion, irrigation development, fruit tree plantations, drying facilities, livestock improvement, and small-scale irrigation technologies were either not reflected or not planned in Imihigo. This indicates low alignment between strategic planning and annual performance commitments during this period.

In FY 2024/2025, the coherence between DDS and Imihigo targets improved significantly to 55%. Out of 20 indicators, 11 were consistent while 9 were not consistent. The improved alignment is reflected in indicators such as land consolidation, food basket sites, crop insurance, irrigation, terraces, vaccination, domestic animal insurance, and the Girinka program. However, several strategic indicators, including horticulture expansion, drying facilities, coffee processing plants, livestock genetic improvement, and hillside irrigation, were still missing in Imihigo. This shows moderate alignment with gradual improvement in integrating DDS priorities into annual planning.

District staff indicated that some DDS targets were not translated into Imihigo due to budget constraints, particularly for interventions such as irrigation development and the construction of drying facilities. In addition, certain technical challenges, such as the limited availability of suitable land for horticulture development, affected the inclusion of some targets in annual plans. The staff also highlighted factors beyond the district's control, including changes in planned partner interventions. For example, irrigation support initially planned by RWB/SIDAT in Cyeza Sector was cancelled due to the establishment of a water supply plant by WASAC. As a result, this activity was not included in the 2025/2026 Imihigo planning cycle.

For FY 2025/2026, the coherence slightly declined to 45%, with 9 indicators consistent and 11 not consistent. While key indicators such as land consolidation, food basket sites, crop insurance, terraces, vaccination, domestic animal insurance, and the Girinka program remained aligned, gaps persisted in areas such as horticulture expansion, irrigation systems, fruit tree plantations, drying facilities, coffee processing plants, livestock genetic improvement, and hillside irrigation technologies. The findings indicated that although some core agricultural and livestock priorities are consistently integrated into Imihigo, several strategic DDS indicators are still not systematically translated into annual performance targets.

Table 13 MUHANGA DDS 2018- 2024 AND 2024/2025 AND 2025/2026

S/N	DDS outcome	2023-2024			2024-2025			2025-2026		
		DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)
OUTCOME 1.7,1: Increased agricultural production and productivity (direct alignment to NST1)										
1	ha of agricultural land for horticulture increased (Imboga) in all sectors.	10		NO	10		no	10		No
2	Land consolidated for priority food crops (maize, beans, cassava, soybeans, rice, vegetables)	41,615	41,615	YES	41,615	41, 485	yes	41,615	41544	yes
3	Area under Food Basket Sites s				1045		no	1045	1,415	yes
4	Crops insured (maize, rice, Irish potatoes, beans, soybeans)				509	327	yes	785	429	yes

5	Area under irrigation systems (marshland irrigation)				340	10	yes	380		no
6	The number of plantations of fruit trees increased to boost production (Imbuto)	51,000		NO	3,315	10,000	yes	349,139		no
7	Number of selling points constructed for horticulture products	3		NO			no			no
OUTCOME 1.7,2: Increased financing, climate resilience, and infrastructure for agriculture										
11	Ha is installed with small-scale hillside irrigation with green technologies	50		NO		10	no	43		no
12	Ha of land covered by terraces	620	555	YES	2452	567	yes	3095	10	yes
OUTCOME 1.4,1.: Increased exports of value-added goods (direct alignment to NST1)										
13	Number of drying	8		NO			no			no

	facilities constructed									
14	The number of coffee processing plants constructed has increased with increased production	8	250	YES			no			no
15	ha of agricultural land for coffee production increased	100,000		NO	864		no	898		no
OUTCOME 1.7,3: Improved livestock sector (direct alignment to NST1)										
16	Number of female cows artificially inseminated for improved genetics (Annual Target)	5063	4158	YES		4158	no		6290	no
17	Number of animals vaccinated against diseases: (LSD, BQ, RABBIS)	284,767	128,553	YES	50,000	129,136	yes	54,000	157,344	yes

18	Number of livestock and small livestock improved /upgraded in genetics (inkoko, inkwavu, ihene, , ingurube, inzuki, amafi, etc.)	911		NO			no			no
19	Domestic animals insured				950	950	yes	21,120	11,660	yes
20	Girinka program	1415	600	yes	500	600	yes	1000	600	yes

Source: Muhanga DDS 2018- 2024, 2024/2025 and 2025/2026

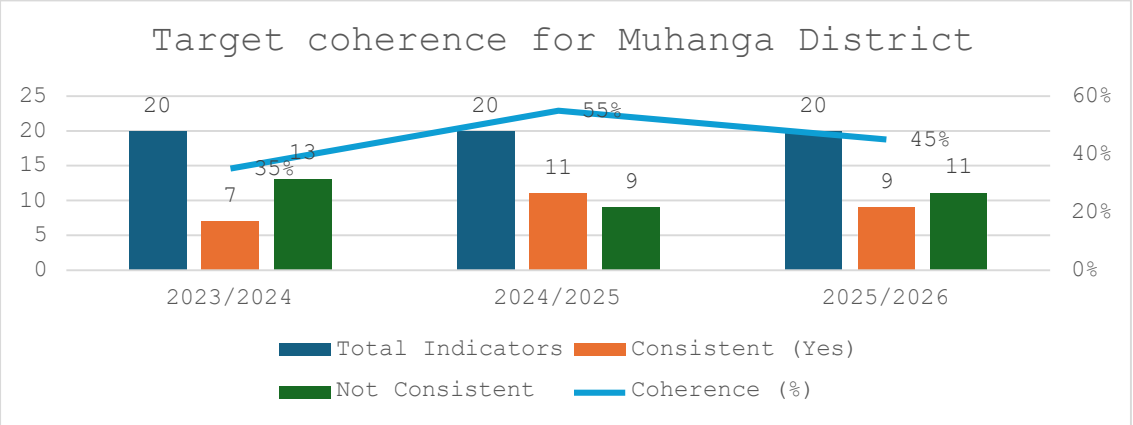


Figure 12. Target coherence for Muhanga District

The results indicate that target coherence between DDS and Imihigo remains moderate, with noticeable improvement from 35% in 2023/2024 to 55% in 2024/2025, followed by a slight decline to 45% in 2025/2026. The fluctuations indicate that while core agricultural productivity and livestock interventions are consistently integrated into Imihigo, several strategic indicators in the DDS are not systematically operationalized in annual performance contracts, possibly due to budget constraints, delayed introduction of indicators, or changes in implementation priorities.

4.3.1.3 NYAMAGABE DDS 2018- 2024 AND 2024/2025 AND 2025/2026

The analysis shows a very high target coherence of about 100% between DDS and Imihigo for indicators that were planned in both frameworks. Out of the 9 indicators, all were consistent. These include land consolidation, lime distribution, milk collection points, selling points rehabilitation, cows inseminated, Girinka beneficiaries, and terrace construction. Several indicators, such as extension services, crop insurance, livestock insurance, drying shelters, and food basket sites, were not yet introduced or had no DDS targets, which explains their absence in the comparison. The results indicate strong alignment between the district's strategic targets and annual performance commitments.

For FY 2024/2025, the coherence between DDS and Imihigo targets remained high at about 83%. Out of 12 indicators assessed, 10 were consistent, while 2 were not consistent (extension services and Irish potato multiplication warehouse). Most agricultural productivity interventions, including land consolidation, lime distribution, drying shelters, insemination, Girinka, terraces, crop insurance, and livestock insurance, were well aligned with DDS targets. This reflects strong integration of strategic priorities into annual planning, with only a few indicators not operationalized in Imihigo.

District staff indicated that some DDS targets were not translated into Imihigo but instead implemented through the district Action Plan due to delays in securing funds. For example, the construction of the Irish potato multiplication warehouse, initially planned under Imihigo, was later shifted to the Action Plan, where it was implemented and is currently operational.

They also noted that some targets were not included in Imihigo due to budget constraints from the National Treasury or development partners, which limited implementation. In other cases, DDS targets were significantly reduced when reflected in Imihigo due to funding limitations. For instance, the target for fruit tree distribution was reduced from 2,000,000 trees in the DDS

to 5,000 trees in Imihigo, reflecting the adjustment of annual commitments to the available financial resources

In FY 2025/2026, the target coherence was 75%. Out of 12 indicators assessed, 9 were consistent, while 3 were not consistent, mainly related to extension services, drying shelters, and the Irish potato multiplication warehouse. Despite these gaps, key indicators such as land consolidation, lime distribution, food basket sites, insemination, Girinka, terraces, and agricultural insurance remained aligned. This indicates continued strong alignment between DDS priorities and annual performance targets, although some infrastructure and service-related indicators were not fully reflected in Imihigo.

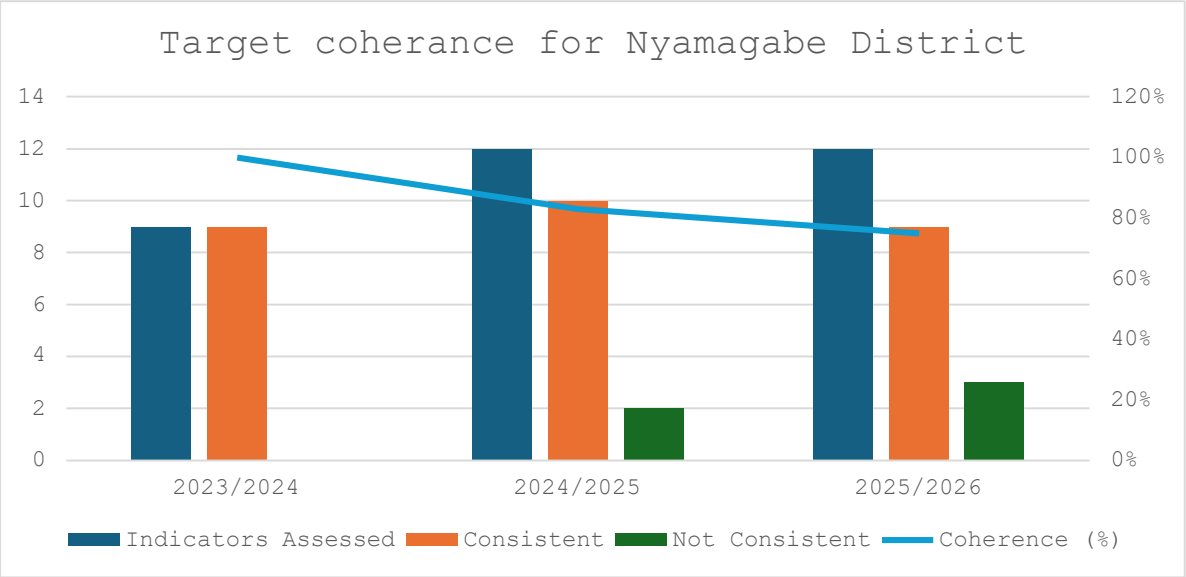


Figure 13. Target coherence for Nyamagabe District

Fiscal Year	Indicators Assessed	Consistent	Not Consistent	Coherence (%)
2023/2024	9	9	0	**100%**
2024/2025	12	10	2	**83%**
2025/2026	12	9	3	**75%**

The results show consistently high coherence between DDS strategic targets and Imihigo annual commitments, with 100% alignment in 2023/2024, followed by 83% in 2024/2025 and 75% in 2025/2026. The slight decline over time reflects a few indicators that were not translated into Imihigo, particularly those related to extension services and infrastructure development. Nevertheless, the majority of core agricultural productivity, livestock development, and climate resilience interventions remain strongly aligned, demonstrating effective integration of the district's strategic priorities into annual planning and performance management.

Table 14 NYAMAGABE DDS 2018- 2024 AND 2024/2025 AND 2025/202

S/N	DDS outcome	2023-2024			2024-2025			2025-2026		
		DDS Annual Target	Imihigo Target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)	DDS annual target	Imihigo target	Consistency (Yes/Partial/No)
1	Total consolidated Land (Ha)	64 149	71,365	YES	54,236	71,274	YES	54,320	74,689	YES
2	MT of Lime distributed and used by	2800	4000	YES	4900	3000	YES	6100	8000	YES
3	#of farmers who access extension services (disaggregated by age and gender)	N/A	N/A	N/A	87138		NO	87602		NO
4	Food Basket Sites promoted and operationalized (ha)	N/A	N/A	NA	N/A	N/A	NA	6753	1480	YES
5	Number of milk collection points constructed	3	2	YES	N/A	N/A	NA	N/A	N/A	NA
6	Number of selling points rehabilitated	1	1	YES	N/A	NA	N/A	N/A	NA	N/A

7	Drying shelters	N/A	N/A	N/A	2	2	YES	2		NO
8	Number warehouse for Irish potato multiplication constructed	N/A	N/A	N/A	1		NO	1		NO
9	Number of cows inseminated	34,000	4057	YES	4000	4000	YES	4030	6003	YES
10	Number of cows distributed under the Girinka program	21878	1063	YES	925	925	YES	900	900	YES
11	Area (Ha) with radical terraces constructed	1400	7164	YES	424	300	YES	582	324	YES
12	Area (Ha) with progressive terraces constructed	3395	6500	YES	605	433	YES	930	286	YES
13	Number of fruit trees distributed	2, 000,000	5000	YES		20,000	NO	N/A	N/A	N/A
14	Areas of crops insured(ha)	N/A	N/A	N/A	477	477	YES	520	520	YES
15	Livestock insured (Number)	N/A	N/A	N/A	12,138	12.138	YES	15,325	13,459	YES

source: Nyamagabe DDS 2018- 2024, 2024/2025, and 2025/2026

While Imihigo targets generally correspond to DDS priorities, the planned operational commitments often cover only a portion of the DDS ambition. For instance, planned interventions may target limited hectares, quantities, or production milestones, whereas DDS objectives are more extensive. This gap highlights that under-alignment is not only a matter of strategic choice but is also influenced by fiscal ceilings, limited implementation capacity, and delayed or insufficient resource flows. Consequently, districts may meet Imihigo targets without fully realizing DDS outcomes, underscoring the need for both adequate planning and resources to translate strategic ambitions into operational results.

However, important gaps emerge regarding the adequacy of planned activities to achieve the intended DDS outcomes. In several instances, although Imihigo targets correspond to DDS priorities, the associated activities are either too limited in scale or insufficiently comprehensive to drive meaningful change. For example, large strategic objectives such as expanding irrigation coverage or increasing agricultural productivity are often linked to a small number of interventions that may not match the magnitude of the challenge.

Districts should align Imihigo annual commitments more closely with DDS ambitions by ensuring planned activities, inputs, and outputs are sufficient to meet medium-term objectives. Where budget ceilings or capacity constraints exist, prioritization should be deliberate, and supplementary financing or support mechanisms should be considered to achieve critical DDS outcomes.

4.4 Budget Linkage & Resource Alignment

The assessment of budget linkage and resource alignment examines the extent to which annual district budgets support the priorities outlined in the District Development Strategies (DDS) and Imihigo for Gatsibo, Nyaruguru, Muhanga, and Nyamagabe over FY 2023/2024, 2024/2025, and 2025/2026. It seeks to establish whether financial allocations are consistently aligned with agreed strategic priorities and whether these priorities are adequately funded to enable effective implementation. The budget alignment ratio, **BAR (%) = (Imihigo Allocation ÷ DDS Planned Budget) × 100 helped to assess the** budget linkage and resource alignment

The analysis further identifies gaps where key DDS priorities are insufficiently reflected or underfunded in Imihigo-linked budgets, thereby constraining their execution and overall impact. By assessing these mismatches, the exercise provides a clear basis for determining whether budgets genuinely support strategic intentions, while informing measures to strengthen fiscal discipline, improve resource allocation efficiency, and enhance the coherence between planning and budgeting processes for better service delivery outcomes.

4.4.1 GATSIBO BUDGET ALIGNMENT

The budget linkage and resource analysis of Gatsibo District between DDS priorities and Imihigo implementation shows that annual budgets only partially support the planned priorities, with notable inconsistencies over the three fiscal years. While some core interventions, such as agricultural production for priority crops, crop productivity insurance, and animal productivity, received funding, several strategic areas, including market linkages,

post-harvest infrastructure, and resilience measures, were underfunded or omitted entirely. This pattern demonstrates a persistent gap between planned DDS outcomes and their financial realization through Imihigo, highlighting a need for better integration of planning and budgeting.

The Budget Alignment Ratio (BAR)**,** which measures the extent to which Imihigo allocations match DDS planned budgets, is calculated as follows: BAR (%) = (Imihigo Allocation for DDS-aligned outcomes ÷ DDS Planned Budget for the same outcomes) × 100

In FY 2023/2024, the BAR was 98.8%**,** reflecting strong support for key DDS-aligned interventions, particularly crop production and risk mitigation. Nearly all prioritized interventions received the planned funding, ensuring that production-focused outcomes were effectively financed. However, critical DDS outcomes such as agricultural infrastructure development, livestock sector enhancement, and export promotion were either partially funded or not reflected in the Imihigo allocations, indicating only moderate overall support. While some sectors were fully financed, the partial coverage of others shows that the budget did not comprehensively reflect all DDS priorities.

The alignment weakened in FY 2024/2025, with the **BAR dropping to 67.4%**, driven by underfunding in market linkages and export promotion, despite adequate funding for crop and livestock productivity. Analysis of specific allocations shows ratios of approximately 70% for crop production and ~100% for livestock interventions, but only 1% for risk mitigation and 0% for market infrastructure and export promotion. By FY 2025/2026, the ratio declined sharply to **9.7%**, with crop production receiving only ~10% of the planned DDS budget, risk mitigation around 1.5%, and market linkages still unfunded. Some interventions, like livestock productivity, were overfunded (~124%), illustrating misaligned prioritization across sectors.

while agriculture remains a key focus in district planning and resource allocation, there are gaps in financing that may constrain the full realization of DDS agricultural priorities, for instance, in the fiscal 2024/2025, the analysis of budget allocation in Gatsibo District shows a significant difference between the prioritization of agriculture in the District Development Strategy (DDS) 2024–2029 and the Imihigo 2024/2025 annual performance plan. In the DDS framework, agriculture represents RWF 3,245,085,872 out of the total district development cost of RWF 14,367,298,174, accounting for 22.6% of the total DDS budget. This relatively high proportion indicates that agriculture is considered a major strategic sector in the district's medium-term development agenda, reflecting the district's strong reliance on agriculture for livelihoods, food security, and local economic development.

However, the allocation of agriculture within the Imihigo 2024/2025 budget is considerably lower. Out of the total Imihigo budget of RWF 53,384,617,860, only RWF 2,188,902,340 is allocated to agriculture, representing 4.1% of the total budget. This sharp decline from 22.6% in the DDS to 4.1% in Imihigo indicates that although agriculture is highly prioritized at the strategic planning level, this priority is not fully translated into annual performance commitments and resource allocation.

This discrepancy is attributed to several factors, including budget constraints, competing priorities from other sectors, and reliance on national programs or development partners to finance certain agricultural interventions. It may also indicate that some agricultural activities planned in the DDS are implemented through cross-sector programs or external projects not directly captured in the district's Imihigo budget. The findings highlight a gap between

medium-term strategic planning and annual budgeting, which could affect the full implementation of agricultural development priorities in Gatsibo District.

Table 15 The budget linkage and resource analysis of Gatsibo

FY 2023-2024	**DDS OUTCOME**	**IMIHIGO OUTCOME**	**Budget allocated/yes or no**	**If yes, Amount allocated b**	
1	Outcome1: Agricultural production and productivity increased through the use of the modern system	Outcome 1: Agricultural production for priority crops increased	yes	1,475,214,715	
2		Outcome 2: Agricultural and animal resources production risk mitigation	yes	1,000,000	
3	Outcome 2: Increased financing and infrastructure for agriculture	Outcome 3: Enhanced Agricultural Value Chain	No	0	
4	Outcome: Improved livestock sector	Outcome 4: Increased animal productivity	No	18,538,476	
5		Outcome 2: Agricultural and animal resources production risk mitigation improved	No	0	
6	Outcome: Increased traditional and non-traditional export crops	Outcome 5: Increased cash crop production	Yes	1,934,384	
FY 2024-2025	**DDS PRIORITY 2024-2029**	**BUDGET/ DDS**	**IMIHIGO PRIORITY**	**Budget allocated/yes or no**	**If yes, Amount allocated b**
1	Outcome 1: Modernized crop	3,138,950,000	Outcome 1: Agricultural production for priority	yes	2,166,651,485

	production and productivity		crops increased		
2	Outcome 2: Modernized animal resources production and productivity	18,702,960	Outcome 2: Outcome 4: Increased animal productivity	yes	18,750,855
3	Outcome 3: Strengthened Market Linkages and Post-Harvest Infrastructures	0	Not planned in Imihigo 2024/2025	No	
4	Outcome 4: Strengthened agriculture de-risking for resilience	87,402,912	Outcome 2: Agricultural and animal resources production risk mitigation improved	yes	1,000,000
5	Outcome 5: Boosting agriculture exports	0	Outcome 5: Increased cash crop production	no	1,500,000
FY 2025-2026	**DDS PRIORITY 2024/2029**	**BUDGET/ DDS**	**IMIHIGO PRIORITY**	**Budget allocated/yes or no**	**If yes, Amount allocated b**
1	Outcome 1: Modernized crop production and productivity	24,151,690,000	Outcome 1: Modernized Crop Production and Productivity	yes	2,354,993,800
2	Outcome 2: Modernized animal resources production and productivity	23,157,380	Outcome 3 : Modernized Animal Resources Production and Productivity	yes	28,750,000
3	Outcome 3: Strengthened Market Linkages and	233,000,000	Not planned in Imihigo 2025/2026	No	

	Post-Harvest Infrastructures				
4	Outcome 4: Strengthened agriculture de-risking for resilience	64,489,846	Outcome2: Strengthened agriculture de-risking for resilience	yes	1,000,000
5	Outcome 5: Boosting agriculture exports	3,000,000	Outcome 4: Increased agriculture exports	yes	1,000,000

Source: Our compilation from DDS, Imihigo, and District Budget

4.4.2 NYARUGURU BUDGET ALIGNMENT

The budget linkage and resource analysis of Nyaruguru District between DDS priorities and Imihigo implementation shows that while some key interventions receive funding, overall alignment is inconsistent across the three fiscal years. Core outcomes such as crop production, cash crop development, and animal productivity are partially funded, whereas critical areas like post-harvest handling, agricultural infrastructure, and resilience measures are either minimally funded or not reflected in Imihigo. This pattern indicates a disconnect between planned DDS priorities and their realization through annual budget allocations.

In FY 2023/2024, the district achieved a Budget Alignment Ratio (BAR) of 100%**,** reflecting full financial support for the outcomes that were planned and funded, including resilient agricultural production, cash crop development, and increased animal productivity. Despite this high alignment, several DDS priorities, such as well-developed agricultural land and post-harvest handling, were not included in Imihigo plans, highlighting that alignment was limited to the funded subset of priorities rather than the full DDS agenda.

The alignment dropped sharply in FY 2024/2025, with a BAR of approximately 15.1%**,** driven by substantial underfunding of major DDS priorities. While some interventions, such as crop productivity, cash crops, and scaled-up insurance schemes, received partial support, strategic areas like post-harvest handling and resilience-focused outputs were significantly underfunded or implemented only at the output level. This low alignment indicates that only a small portion of DDS-planned budgets translated into actual allocations through Imihigo, limiting the district's ability to fully implement its agricultural development strategy. The low budget alignment in FY 2024/2025 (BAR 15.1%) was primarily driven by several structural and planning-related factors. First, a significant portion of DDS prioritized interventions, such as post-harvest handling, agricultural infrastructure, and export promotion, were either not reflected in Imihigo plans or only included at the output level, resulting in minimal or no budget allocation. Second, there was an over-reliance on limited fiscal resources, which were primarily directed to high-visibility interventions like crop production and animal productivity, leaving transformative sectors underfunded. Third, discrepancies between the timing and sequencing of DDS planning and Imihigo budgeting led to mismatches in priorities, with some

interventions fully planned in DDS but excluded from annual Imihigo budgets. Together, these factors contributed to the exceptionally low alignment in 2024/2025.

In FY 2025/2026, the BAR improved to 39.0%**,** mainly due to increased funding for crop production, coffee and tea, and animal productivity. However, post-harvest handling remained unfunded, and some resilience interventions received only minimal allocations relative to DDS priorities. Overall, while certain production-oriented interventions continue to be supported, the inconsistent budget alignment over the three years demonstrates that critical strategic areas remain underfunded. Strengthening budget coherence and ensuring sustained financing for all DDS-aligned priorities is essential for Nyaruguru District to achieve its agricultural transformation and resilience objectives.

The partial recovery in FY 2025/2026 (BAR 39%) reflects targeted increases in allocations for core production interventions, such as modernized crop production, coffee and tea production, and animal productivity.

However, partial alignment persists because several strategic DDS priorities remained underfunded or unfunded. For example, post-harvest handling and agricultural resilience interventions received minimal or no funding relative to planned DDS budgets. In some cases, over-allocation occurred for certain sectors, such as animal productivity and coffee production, indicating that resources were concentrated in areas already well-funded rather than being spread strategically across all priority outcomes. These patterns suggest that while some sectors were prioritized financially, the overall budget coherence was weakened by incomplete coverage of DDS priorities and inconsistent prioritization of transformative interventions.

Table 16 Nyaruguru Budget Alignment

FY 2023-2024	DDS OUTCOME	IMIHIGO OUTCOME	Budget allocated/yes or no	If yes, Amount allocated b	
1	OUTCOME1: Increased agricultural production and productivity	Outcome 1: Increased resilient agricultural production and productivity	yES	1,000,444,906	
2	OUTCOME: Increased traditional and non-traditional export crops	Outcome 2: Increased cash crops production	YES	6,395,091	
3	OUTCOME: Well-developed land for agricultural use improved	Not planned in Imihigo			
4	OUTCOME: Increased agricultural production and productivity	Not planned			
5	OUTCOME: Improved Post-harvest handling	Not planned d in Imihigo			
6	OUTCOME: Increased agricultural production and productivity	No planned in Imihigo			
7	OUTCOME: Animal resource and fishery production systems improved	Outcome 3: Increased animal productivity	YES	22,741,113	
8	OUTCOME: Animal resource and fishery production systems improved	Not planned in Imihigo			
9	OUTCOME: Animal resource and fishery	Not planned in Imihigo			

	production systems improved				
FY 2024-2025	**DDS PRIORITY 2024-2029**	**BUDGET/ DDS**	**IMIHIGO PRIORITY**	**Budget allocated/yes or no**	**If yes, Amount allocated b**
1	**Outcome 1: Modernized crop production and productivity**	**4,432,975,659**	'Outcome 1: Increased resilient agricultural production and productivity	Yes	822,897,713
2	Outcome 2: Increased production of Coffee and Tea	**773,500,000**	Outcome 3: Increased cash crop production	yes	6,395,091
3	Outcome 3: Scaled-up agricultural insurance scheme	**1,000,000**	Planned as output level framed as Farmers mobilized for crops and animal insurance	Yes, but the citizens mobilised for that	
4	Outcome 4: Improved post - harvest handling	**266,192,082**	Planned at the output level, framed as 1 Maize drying facility constructed and 1 Ruyenzi Irish potato seed storage upgraded	Yes. continuity	
5	Outcome 5: Improved Animal resources production systems.	**77,725,000**	Outcome 2: Increased animal productivity	yes	7,856,936
FY 2025-2026	**DDS PRIORITY 2024/2029**	**BUDGET/ DDS**	**IMIHIGO PRIORITY**	**Budget allocated/yes or no**	**If yes, Amount allocated b**
1	Outcome 1: Modernized crop production and productivity	**5,991,073,919**	Outcome 1: Modernized Crop Production and Productivity	yes	1,909,688,420

2	Outcome 2: Increased production of Coffee and Tea	**858,100,000**	Outcome 4: Increased agriculture exports	yes	872,000,000
3	Outcome 3: Scaled-up agricultural insurance scheme	**1,100,000**	Outcome 3: Strengthened agriculture de-risking for resilience	yes	93,120,000
4	Outcome 4: Improved post - harvest handling	**688,811,290**	Not planned		
5	Outcome 5: Improved Animal resources production systems	**86,821,500**	Outcome 2: Modernized Animal Resources Production and Productivity	yes	99,738,428

Source: Our compilation from DDS, Imihigo, and District Budget

When we take the example of FY 2024/2025, the analysis of budget allocation in Nyaruguru District indicates a relatively strong prioritization of agriculture in both the District Development Strategy (DDS) and the Imihigo for FY 2024/2025. In the DDS 2024–2029 framework, agriculture is allocated RWF 5,515,392,741 out of the total district development cost of RWF 42,125,762,123, representing 13.1% of the total DDS budget, which reflects the strategic importance of agriculture for rural livelihoods and economic development in the district. In the Imihigo 2024/2025, agriculture receives RWF 837,149,740 out of a total budget of RWF 8,421,556,141, accounting for 9.9% of the total Imihigo budget. Although this represents a slight decline compared to the DDS share, the difference is relatively moderate compared to other districts, indicating a fairly good level of consistency between medium-term strategic planning and annual performance commitments. This suggests that Nyaruguru District is making a notable effort to translate its agricultural priorities into annual planning and budgeting, despite potential financial constraints.

4.4.3 MUHANGA BUDGET ALIGNMENT

The budget linkage between DDS priorities and Imihigo implementation in Muhanga District shows partial alignment over the three fiscal years, with several critical priorities either underfunded or not planned in Imihigo. In FY 2023/2024, core interventions such as agricultural production for priority crops (847,255,640 RWF), land protection against erosion (430,690,000 RWF), increased animal productivity (19,754,796 RWF), and cash crop productivity (2,600,000 RWF) were funded. The following formula is used to get the budget alignment Ratio:

BAR (%) = (Imihigo Allocation ÷ DDS Planned Budget) × 100

In FY 2023/2024, core interventions such as agricultural production for priority crops (847,255,640 RWF), land protection against erosion (430,690,000 RWF), increased animal productivity (19,754,796 RWF), and cash crop productivity (2,600,000 RWF) were funded. The ratio is 75%. A 75% budget alignment ratio implies that the majority of financial resources are supporting priorities that are consistent with DDS outcomes and Imihigo**,** but alignment is not yet complete.

In FY 2024/2025, the budget alignment declined significantly. While modernized crop production (792,241,567 RWF) and animal productivity (141,464,670 RWF) received partial funding (total allocations 724,214,240 RWF), market linkages and post-harvest infrastructure were not planned, and cash crop production received only a minimal allocation (750,000 RWF) against a DDS-planned 149,300,000 RWF. This results in an overall BAR of 48%**.** The low BAR reflects underfunding of strategic DDS priorities**,** partial inclusion of priorities at the output level**,** concentration of limited resources on immediate production interventions**,** and planning gaps between DDS and Imihigo priorities, which prevented full realization of the district's agricultural development agenda.

In FY 2025/2026, the BAR remained low at **38%**, despite funding for modernized crop production (623,782,100 RWF) and animal productivity (230,016,511 RWF). Resilience interventions received only 1,000,000 RWF, and exports were funded at just 125,000 RWF against a DDS-planned 156,765,000 RWF. Several critical priorities, including market linkages and post-harvest handling, were again not funded. This demonstrates a persistent misalignment, caused by underfunding of key transformative interventions**,** fragmented inclusion of DDS

priorities**,** limited fiscal prioritization**,** and misalignment between planning and budgeting timelines**.**

Overall, while some interventions, particularly production-oriented activities, were adequately funded, the declining BAR from 75 % in 2023/2024 to 38% in 2025/2026 shows that the district faces significant budgetary challenges in aligning resources to strategic DDS priorities. Addressing these gaps requires improved budgeting, prioritization of resilience and infrastructure interventions, and better synchronization between DDS planning and Imihigo implementation.

Table 17 The analysis for Muhanga District

FY 2023-2024	DDS OUTCOME	IMIHIGO OUTCOME	Budget allocated/yes or no	If yes, Amount allocated b	
1	OUTCOME 1. Increased agricultural production and productivity (direct alignment to NST1)	Outcome 1: Agricultural production for priority crops increased	yes	847,255,640	
2	OUTCOME 2: Increased financing, climate resilience, and infrastructure for agriculture	At the output level, under outcome 1, framed as the Area of land protected against erosion increased	yes	430,690,000	
3	OUTCOME 3: Improved livestock sector (direct alignment to NST1)	Increased animal productivity	yes	19,754,796	
4	OUTCOME 4 Increased exports of value-added goods (direct alignment to NST1)	Increased cash crop productivity	yes	2,600,000	
FY 2024-2025	DDS PRIORITY 2024-2029	BUDGET/ DDS	IMIHIGO PRIORITY	Budget allocated/yes or no	If yes, Amount allocated b
1	Outcome 1: Modernized crop production and productivity	792,241,567	Outcome 1: Agricultural production for priority crops increased	Yes	700,343,485
2	Outcome 2. Modernized animal resources production and productivity	141,464,670	Outcome 2: Increased animal productivity	yes	23,120,755

3	Outcome 3: Strengthened market linkages and post-harvest infrastructures	0	Not planned in Imihigo		
4	Outcome 4: Boosted agriculture exports	149,300,000	Outcome 3: Increased cash crop production	yes	750,000
FY 2025-2026	DDS PRIORITY 2024/2029	BUDGET/ DDS	IMIHIGO PRIORITY	Budget allocated/yes or no	If yes, Amount allocated b
1	Outcome 1: Modernized crop production and productivity	967,229,614	Outcome 01: Modernized Crop Production and Productivity		623,782,100
2	Outcome 2. Modernized animal resources production and productivity	161,296,687	Outcome 02: Modernized Animal Resources Production and Productivity		230,016,511
3	Outcome 3: Strengthened market linkages and post-harvest infrastructures	0	Not planned		
			Outcome 03: Strengthened agriculture de-risking for resilience		1,000,000
4	Outcome 4: Boosted agriculture exports	156,765,000	Outcome 04: Increased Agriculture Exports		125,000

Source: Our compilation from DDS, Imihigo, and District Budget

For instance, for FY 2024/2025, The analysis of budget allocation in Muhanga District shows that agriculture receives a relatively limited share of resources in both the District Development Strategy (DDS) and the Imihigo for FY 2024/2025. In the DDS 2024–2029, agriculture is allocated RWF 1,083,006,237 out of the total district development cost of RWF 23,917,657,285, representing 4.5% of the total DDS budget, which indicates that agriculture is not among the most highly prioritized sectors in the district's medium-term development strategy. Similarly, in the Imihigo 2024/2025, agriculture is allocated RWF 724,034,240 out of the total Imihigo budget of RWF 23,985,648,942, accounting for 3.0% of the total budget. The slight decline from 4.5% in the DDS to 3.0% in Imihigo suggests a relatively consistent but modest level of prioritization of the agriculture sector in both strategic and annual planning. This may reflect the district's more diversified economic structure, where other sectors such as trade, infrastructure, and services may receive greater emphasis compared to agriculture.

4.4.4 NYAMAGABE BUDGET ALIGNMENT

The analysis of budget linkage and resource alignment between DDS and Imihigo for Nyamagabe District shows partial and inconsistent coverage across the three fiscal years. Using the BAR formula, it was found for FY 2023/2024 that key outcomes such as agricultural production for priority crops (1,387,555,679 RWF), cash crop production (6,731,385 RWF), animal productivity (18,068,573 RWF), and climate resilience interventions (532,267,132 RWF) received allocated funding. However, key DDS priorities, particularly crop and livestock insurance, were not budgeted or reflected in the Imihigo. This gap suggests that the Imihigo is largely designed around interventions. The staff in the planning department said that this kind of initiative relies on citizen mobilization and community participation, rather than on capital-intensive or risk-mitigation investments. He added that the Government covered 40% of the insurance costs through the TEKANA MUHINZI URISHINGIWE Program, indicating partial support outside the formal Imihigo budgeting framework.

Considering only funded outcomes, the BAR is 55%, reflecting that while core production-oriented interventions were supported, critical strategic priorities, particularly insurance and infrastructure, were underfunded or omitted. This low BAR results from underfunding of resilience and infrastructure initiatives, partial inclusion of DDS priorities at the output level, and a tendency to prioritize immediate production outcomes over strategic, long-term investments.

For FY 2024/2025, funding continued for modernized crop production (1,187,901,096 RWF), animal productivity (19,386,155 RWF), and agricultural de-risking/resilience (915,584,717 RWF). However, priorities such as boosting agriculture exports (773,500,000 RWF) and post-harvest infrastructure (266,192,082 RWF) were either partially funded or not included in Imihigo. The resulting BAR is 45%**,** reflecting a decline from the previous year. Low alignment persists due to gaps in funding for strategic interventions**,** partial reflection of DDS priorities**,** and a focus on short-term production outputs rather than comprehensive strategic objectives**,** particularly in trade and value-chain development.

FY 2025/2026: Modernized crop production (1,830,961,324 RWF) and animal resources productivity (102,524,172 RWF) received significant allocations, but resilience interventions (2,000,000 RWF) and agriculture exports (200,000 RWF) were minimally funded compared to DDS targets (1,100,000 RWF and 858,100,000 RWF, respectively). Post-harvest infrastructure

remained unfunded. The BAR drops further to 38%**,** highlighting the persistent underfunding of critical DDS priorities. Low alignment is driven by limited allocation to transformative and long-term interventions**,** fragmented coverage of DDS priorities in Imihigo**,** and continued emphasis on immediate agricultural production rather than resilience, infrastructure, and export promotion**.**

Nyamagabe District's budget alignment shows a declining BAR trend from 55% in 2023/2024 to 38% in 2025/2026, indicating increasing misalignment between DDS planning and Imihigo budget execution. While production-focused interventions receive adequate support, strategic areas such as market linkages, post-harvest infrastructure, risk mitigation, and exports remain underfunded**,** limiting the district's capacity to achieve its broader agricultural transformation objectives. Improved prioritization, synchronization of DDS and Imihigo planning, and dedicated funding for long-term and resilience-focused interventions are essential to strengthen Nyamagabe's agricultural development agenda.

Table 18 Nyamagabe Budget Alignment

FY 2023-2024	**DDS OUTCOME**	**IMIHIGO OUTCOME**	**Budget allocated/yes or no**	**If yes, Amount allocated b**	
1	Increased agricultural production and productivity (Outcome 1)	Agricultural production for priority crops increased (outcome1)	YES	1,387,555,679	
2	Increased traditional and non-traditional export crops(Outcome 2)	Increased production of cash crops (Outcome 4)	YES	6,731,385	
3	Increased financing and infrastructure for agriculture(Outcome3)	Outcome 3 : Increased Insurance of crops and animal resources	NO	0	
4	Increased sustainable livestock production and productivity (outcome 4)	Increased animal productivity(Outcome 5)	YES	18,068,573	
5	Increased climate resilience for agriculture	Increased climate resilience for agriculture(Outcome 2)	YES	532,267,132	
6	Increased exports of value-added goods/under priority 2)				
7	Hard infrastructure developed for trade competitiveness				
FY 2024-2025	DDS PRIORITY 2024-2029	BUDGET/ DDS	IMIHIGO PRIORITY	Budget allocated/yes or no	If yes, Amount allocated b
1	Outcome 1: Modernized crop production and productivity	4,432,975,65	Outcome 1: Agricultural production for	YES	1,187,901,096

			priority crops increased		
2	Outcome 2: Modernized animal resources production and productivity	77,725,000	Outcome 2: Outcome 4: Increased animal productivity	YES	19,386,155
3	Outcome 3: Strengthened Market Linkages and Post-Harvest Infrastructures	266,192,082	Not planned in Imihigo 2024/2025		
4	Outcome 4: Strengthened agriculture de-risking for resilience	1,000,000	Outcome 2: Agricultural and animal resources production risk mitigation improved	YES	915,584,717
5	Outcome 5: Boosting agriculture exports	773,500,000	Outcome 5: Increased cash crop production	NO	0
FY 2025-2026	DDS PRIORITY 2024/2029	BUDGET/ DDS	IMIHIGO PRIORITY	Budget allocated/yes or no	If yes, Amount allocated b
1	Outcome 1: Modernized crop production and productivity	5,991,073,919	Outcome 1: Modernized Crop Production and Productivity	YES	1,830,961,324
2	Outcome 2: Modernized animal resources production and productivity	86,821,500	Outcome 5: Modernized Animal Resources Production and Productivity	YES	102,524,172

3	Outcome 3: Strengthened Market Linkages and Post-Harvest Infrastructures	688,811,290			
4	Outcome 4: Strengthened agriculture de-risking for resilience	1,100,000	Outcome 3: Strengthened agriculture de-risking for resilience		2,000,000
5	Outcome 5:Boosting agriculture exports	858,100,00	Outcome 4: Increased agriculture exports		200,000

Source: Our compilation from DDS, Imihigo, and District Budget

For instance, in FY 2024/2025, the analysis of budget allocation in Nyamagabe District shows that agriculture is given considerable importance in both the District Development Strategy (DDS) and the Imihigo for FY 2024/2025. In the DDS 2024–2029, agriculture is allocated RWF 5,419,000,000 out of the total district development cost of RWF 37,476,772,396, representing 14.5% of the total DDS budget, which indicates that the sector is recognized as a key driver of rural development, food security, and livelihoods in the district. In the Imihigo 2024/2025, agriculture receives RWF 2,122,771,962 out of a total budget of RWF 26,013,141,033, accounting for 8.2% of the total Imihigo budget. Although this represents a decline compared to the DDS allocation, agriculture still maintains a relatively significant share of the annual performance budget compared to some other districts. This suggests that Nyamagabe District continues to prioritize agriculture in its annual planning, though the reduced share may reflect financial constraints or the allocation of some agricultural interventions through external programs and partners.

Generally, in the review of the Imihigo of four districts to assess whether the priorities outlined in the District Development Strategy (DDS) for agriculture were reflected, it was found that the majority of planned agricultural activities were included in the Imihigo as described in the table below. These activities were allocated specific budgets, demonstrating that the districts formally recognized agriculture as a strategic sector within their annual performance plans.

However, district officials noted that while the agricultural activities were budgeted, the allocated amounts were generally considered insufficient to fully implement the planned interventions. Officials highlighted that the limited funding affected the scale and impact of key programs such as irrigation development, crop insurance, terraces construction, and post-harvest infrastructure, which are critical for achieving the DDS objectives.

Table 19: Analysis and Interpretation of Agriculture Budget Allocation in DDS and Imihigo (FY 2024/2025)

District	DDS COST 2024.2025	AGRI SECTOR	%	Imihigo 2024/2025	Agriculture	%
Gatsibo	14,367,298,174	3,245,085,872	22.6	53,384,617,860	2,188,902,340	4.1
Nyaruguru	42,125,762,123	5,515,392,741	13.1	8,421,556,141	837,149,740	9.9
Muhanga	23,917,657,285	1,083,006,237	4.5	23,985,648,942	724,034,240	3
Nyamagabe	37,476,772,396	5,419,000,000	14.5	26,013,141,033	2,122,771,962	8.2

Source: Own compilation from DDS and Imihigo 2024/2025

The findings indicate that while agriculture is consistently recognized as a priority sector within District Development Strategies (DDS), the financial commitments reflected in Imihigo tend to fall short of the planned DDS allocations. This discrepancy is largely attributed to budget constraints, competing sectoral priorities, and, in some cases, reliance on external development partners to finance key agricultural interventions, as reported by district stakeholders. As a result, although agriculture remains prominent at the policy level, the relatively lower annual allocations constrain the districts' ability to fully operationalize planned investments and achieve the intended sectoral outcomes. This gap underscores a disconnect between strategic

ambition and fiscal capacity, with implications for the effectiveness of agricultural transformation efforts at the local level.

The assessment further reveals inconsistencies in the adequacy of financing to support aligned priorities. While there is a clear linkage between Imihigo targets and planned interventions, the level of funding allocated is often insufficient relative to the scale and scope of DDS objectives. This raises concerns about the feasibility of implementation, particularly for resource-intensive interventions such as irrigation development, value chain expansion, and productivity enhancement. In many cases, the mismatch between targets and financial resources suggests that alignment is achieved more at a declarative level than at an operational level, thereby limiting the likelihood of translating planned priorities into tangible results.

In this context, the district's own revenues present a potentially important complementary financing mechanism to address existing budget constraints and enhance implementation flexibility. However, the analysis shows that their contribution remains limited across assessed districts, both in terms of overall volume and strategic use. Own revenues are insufficient to bridge financing gaps in high-impact agricultural interventions, and variations in local revenue generation capacity further exacerbate disparities between districts. Consequently, while own revenues offer an avenue for strengthening financial autonomy and responsiveness, their current mobilization and allocation practices are insufficient to significantly offset funding shortfalls. This highlights the need for more deliberate strategies to enhance revenue generation and ensure that locally mobilized resources are effectively aligned with district development priorities.

4.5 Intervention Continuity and Multi-Year Trends

Assessing the continuity of interventions and multi-year trends across Gatsibo, Nyaruguru, Muhanga, and Nyamagabe over FY 2023/2024, 2024/2025, and 2025/2026 is essential to determine whether Imihigo initiatives are sustained and build cumulatively on past achievements. Continuous interventions in key sectors such as agriculture, livestock, exports, and climate resilience demonstrate the districts' commitment to long-term development priorities, ensuring that progress is not limited to single-year efforts but contributes to lasting outcomes.

Examining multi-year trends across these districts reveals patterns of performance that highlight whether interventions are consistently implemented and whether targets are being approached over time. Persistent positive trends indicate that districts are maintaining momentum and effectively leveraging past achievements, while stagnation or intermittent implementation may point to gaps in planning, resource allocation, or execution. Understanding these trends is critical for ensuring that Imihigo targets translate into measurable and sustainable development impacts across the districts.

4.5.1 GATSIBO

4.5.1.1 Intervention continuity

In Gatsibo District, intervention continuity over the three fiscal years shows a generally strong and consistent pattern. For 2023/2024 and 2024/2025, all 13 key interventions, including land use for priority crops, use of chemical fertilizers and improved seeds, terracing, crop and livestock insurance, artificial insemination, and the Girinka program, were maintained,

resulting in **100% continuity**. This indicates a high level of commitment to sustaining core agricultural and livestock initiatives, ensuring that strategic priorities are consistently implemented and that the district maintains momentum in its agricultural transformation efforts.

The 100% continuity of agricultural interventions in Gatsibo District over the three fiscal years is attributed to several key factors. The district staff indicated that there was strong alignment between the District Development Strategy (DDS), national agricultural targets, and the annual Imihigo planning framework, which ensures that priority interventions such as land consolidation, terracing, use of improved seeds and fertilizers, crop and livestock insurance, artificial insemination, and the Girinka program remain consistently included in annual plans.

The effective internal coordination among district technical units, particularly the planning, agriculture, and finance departments, together with validation by the District Executive Committee, helps maintain these priorities across fiscal years. The support from national programs and development partners, combined with the district's commitment to improving agricultural productivity and livelihoods, has enabled the sustained implementation of these key interventions, resulting in the observed 100% continuity of core agricultural priorities.

However, in 2025/2026, continuity declined slightly to 84.6%, as small-scale irrigation and agricultural mechanization were not continued, while other interventions such as progressive terraces, crop production, livestock vaccination, and the Girinka program remained operational. This decline suggests emerging constraints, possibly related to resource allocation, technical capacity, or implementation challenges, which could affect the overall impact of long-term agricultural interventions. Maintaining full continuity in these areas will be essential to safeguard productivity gains and ensure that strategic objectives are fully realized

Table 20: GATSIBO Interventions continuity

S/N	**Interventions**	**Continuity (Yes or no)**			
		2023/2024	2024/2025	2025/2026	Observation
1	Land use for priority crops	yes	yes	yes	
2	Chemical fertilizers used	yes	yes	yes	
3	Improved seeds used	yes	yes	yes	
4	Land under small irrigation technology	yes	yes	No	
5	Radical and progressive terraces	yes	yes	yes	Only progressive in 2025/2026
6	Agriculture mechanization enhanced	yes	yes	No	
7	Production of coffee	yes	yes	Yes	
8	Production of vegetables	yes	yes	yes	
9	Fruit trees	yes	yes	yes	
10	Insurance of Crops productivity	yes	yes	yes	
11	Insurance of animal resources	yes	yes	yes	

12	Artificial insemination	yes	yes	yes	
13	Vaccination of domestic animals	yes	yes	yes	
14	Girinka Program	Yes	Yes	yes	

Source: Our compilation from Gatsibo DDS 2018/2024 and Imihigo 2023/2024. 2024/2025 and 2025/2026

4.5.1.2 Trend analysis

In 2023/2024**,** 13 out of 15 interventions were fully implemented, resulting in a consistency of 87%**,** with strong continuity in land use for priority crops, chemical fertilizer, and improved seed use, terraces, coffee and vegetable production, fruit tree planting, livestock vaccination, artificial insemination, crop and livestock insurance, and the Girinka program. Minor gaps were noted in land under small-scale irrigation and mechanization.

In 2024/2025**,** continuity remained high at 87%**,** as most core interventions continued, though small declines were observed in radical terraces and irrigation coverage, indicating challenges in sustaining resource-intensive interventions. In 2025/2026, 12 out of 15 interventions were fully sustained, giving a slightly lower continuity of 80%**.** Key gaps appeared in small-scale irrigation (not implemented), mechanization (not maintained), and progressive terraces (only partially implemented). Core interventions in crop and livestock production, vaccination, insurance, and Girinka continued, showing that priority agricultural programs were largely maintained despite emerging gaps.

Overall, the trend analysis shows strong continuity across three years, with a small but noticeable decline in 2025/2026. This highlights that while core agricultural and livestock programs are consistently prioritized, resource-intensive or newly introduced interventions face implementation challenges that require targeted support.

Table 21 Gatsibo Trend analysis

S/N	**Interventions**	**Indicators**	**Annual targets**			
			2023/2024	2024/2025	2025/2026	Positive or Negative
1	Land use for priority crops	Ha of land consolidated for priority crops	36,722	36,722	37,157	Positive
2	Chemical fertilizers used	Kg of fertilizers used by farmers	3,061,304	3,788,432	3,788,432	Positive
3	Improved seeds used	Kg of improved seeds timely used by the farmer	344,019	406,380	404,939	Positive

4	Land under small irrigation technology	Ha of land irrigated using small-scale irrigation technologies	30	45		Negative
5	progressive terraces	Ha of progressive terraces constructed	641	641	100	Negative
6	Radical terrace	Ha of radical terraces constructed	30	20	0	Negative
7	Agriculture mechanization enhanced	Number of chopper machines	2			Negative
8	Production of coffee	Tons of fully washed coffee produced (MT)	1000	1500	1000	Positive
9	Production of vegetables	'Ha of vegetables planted	416	96	435	Positive
10	Fruit trees	Number of fruit trees planted	5880	12,200	22,500	Positive
11	Insurance of Crops productivity	Ha of plantation insured	3153	3129	3206	Positive
12	Insurance of animal resources	Number of animal resources	4245	4265	4715	Positive
13	Artificial insemination	Number of cows inseminated	3780	3493	5433	Positive
14	Vaccination of domestic animals	Number of livestock vaccinated against diseases	268,764	220,517	232,984	Positive
15	Girinka Program	Girinka program	379	452	579	Positive

Source: Our compilation from Gatsibo DDS 2018/2024 and Imihigo 2023/2024. 2024/2025 and 2025/2026

4.5.2 NYARUGURU

4.5.2.1 Interventions continuity

In Nyaruguru District, intervention continuity over the three fiscal years has been strong, with most key agricultural and livestock initiatives consistently maintained. For 2023/2024 and 2024/2025, all 12 interventions, including land use for priority crops, use of chemical fertilizers and improved seeds, coffee and vegetable production, fruit tree planting, crop and livestock insurance, artificial insemination, livestock vaccination, and the Girinka program, were sustained, resulting in **100% continuity**. In 2025/2026, continuity slightly declined to **91.7%**, as only progressive terraces continued while radical terraces were not fully maintained. Overall, this pattern reflects a high level of commitment to sustaining core production-oriented interventions, though the minor decline highlights areas, such as terracing, where renewed attention is needed to maintain long-term agricultural productivity and resilience.

Furthermore, the introduction of new initiatives such as drying facilities in 2024/2025 and FOBASI operationalization indicators in 2025/2026 indicates responsiveness to emerging priorities and a focus on improving performance measurement. Overall, the 100% continuity rate, coupled with incremental innovation, positions Nyaruguru as a strong performer in sustaining and enhancing agricultural interventions.

Table 22 Nyaruguru intervention continuity over 3 years

S/N	**Interventions**	**Continuity (Yes or no**			
		2023/2024	2024/2025	2025/2026	Observation
1	Land use for priority crops	yes	yes	yes	
2	Chemical fertilizers used	yes	yes	yes	
3	Improved seeds used	yes	yes	yes	
4	Radical and progressive terraces	yes	yes	yes	Only progressive in 2025/2026
5	Production of coffee	yes	yes	yes	
6	Production of vegetables	yes	yes	yes	
7	Fruit trees	yes	yes	yes	
8	Insurance of Crops productivity	yes	yes	yes	
9	Insurance of animal resources	yes	yes	yes	
10	Artificial insemination	yes	yes	yes	
11	Vaccination of domestic animals	yes	yes	yes	
12	Girinka Program	yes	yes	yes	

Source: Our compilation from Gatsibo DDS 2018/2024 and Imihigo 2023/2024. 2024/2025 and 2025/2026

4.5.2.2 Nyaruguru Trend analysis over 3 years

In 2023/2024, out of 13 tracked interventions, 11 were successfully implemented according to targets or showed positive results, while 2 interventions (Radical terraces and coffee production) were lower than desired. This gives a consistency/positive trend of ~85% for the year, reflecting strong performance in land consolidation, fertilizer and seed use, progressive terraces, vegetables, fruit trees, livestock vaccination, insemination, insurance, and the Girinka program.

In 2024/2025, 11 out of 13 interventions again showed positive outcomes, but Radical terraces continued to increase while coffee production remained positive (slightly higher than the previous year). This maintains a positive trend of 85%**,** indicating steady continuation in core agricultural and livestock programs, although small gaps remain in some productivity-related interventions. In 2025/2026, 10 out of 13 interventions achieved positive outcomes, while Radical terraces and coffee production were not implemented, resulting in a slight decline in consistency to 77%**.** Despite this, major programs such as land consolidation, progressive terraces, vegetables, fruit trees, livestock vaccination, insurance, artificial insemination, and the Girinka program continued to perform well, demonstrating strong prioritization of core agricultural and livestock interventions.

Over the three years, Nyaruguru demonstrates a strong but slightly declining positive trend in intervention continuity from 85% in 2023/24 and 2024/25 to 77% in 2025/26, mainly due to gaps in resource-intensive or crop-specific interventions such as radical terraces and coffee production. Core programs remain well-maintained, highlighting strategic prioritization.

Table 23 Nyaruguru Trend analysis over 3 years

S/N	Interventions	Indicators	Annual targets			
			2023/2024	2024/2025	2025/2026	Positive or negative
1	Land use for priority crops	Ha of land consolidated for priority crops	65,960	65,960	69,162	Positive
2	Chemical fertilizers used	Kg of fertilizers used by farmers	2,303	2900	2932	Positive
3	Improved seeds used	Kg of improved seeds timely used by farmer	195	162.2	183.2	Positive
4	Radical terraces	Ha Radical terraces constructed	145	399	0	Negative
5	Progressive terraces	Ha progressive terraces constructed	295	295	576	posiotive

6	Production of coffee	Tons of fully washed coffee produced (MT)	430	440	0	Negative
7	Production of vegetables	'Ha of vegetables planted	360	362	386	Positive
8	Fruit trees	Number of fruit trees planted	1000	2500	79,815	Positive
9	Insurance of Crops productivity	Ha of plantation insured	645	374	488	Positive
10	Insurance of animal resources	Number of animal resources	2340	5600	5860	Positive
11	Artificial insemination	Number of cows inseminated	3800	3800	5739	Positive
12	Vaccination of domestic animals	Number of livestock vaccinated against diseases	148,836	192,436	155,970	Positive
13	Girinka Program	Number of cows distributed to poor families through the Girinka program	620	575	671	Positive

Source: Nyaruguru Trend analysis over 3 years

4.5.3 MUHANGA

4.5.3.1 Interventions continuity

In Muhanga District, intervention continuity over the three fiscal years demonstrates strong consistency in sustaining key agricultural and livestock initiatives. For 2023/2024 and 2024/2025, all 12 core interventions, including land use for priority crops, chemical fertilizers and improved seeds application, coffee and vegetable production, fruit tree planting, crop and livestock insurance, artificial insemination, livestock vaccination, and the Girinka program, were fully maintained, resulting in 100% continuity. In 2025/2026, continuity slightly decreased to 91.7%, as only progressive terraces were continued, while radical terraces and certain mechanization activities were not fully implemented. Overall, this pattern highlights a strong commitment to maintaining essential interventions for agricultural productivity and livestock development, though minor gaps in terracing and mechanization indicate areas requiring targeted attention to ensure long-term sustainability and resilience.

In addition, the introduction of new performance-oriented indicators under FOBASI in 2025/2026 demonstrates an effort to strengthen monitoring and improve the quality of outcomes. Overall, the findings point to a well-coordinated and stable implementation framework, where sustained interventions are complemented by adaptive improvements to enhance effectiveness.

Table 24 The analysis of intervention continuity over the three fiscal years/ Muhanga

S/N	Interventions	Continuity (Yes or no)			
		2023/2024	2024/2025	2025/2026	Observation
1	Land use for priority crops	yes	yes	yes	
2	Chemical fertilizers used	yes	yes	yes	
3	Improved seeds used	yes	yes	yes	
4	Radical and progressive terraces	yes	yes	yes	Only progressive terrasse
5	Production of coffee	yes	yes	yes	
6	Production of vegetables	yes	yes	yes	
7	Fruit trees	yes	yes	yes	
8	Insurance of Crops productivity	yes	yes	yes	
9	Insurance of animal resources	yes	yes	yes	
10	Artificial insemination	yes	yes	yes	
11	Vaccination of domestic animals	yes	yes	yes	
12	Girinka Program	Yes	Yes	yes	

Source: Own compilation from DDS and imihigo

The high level of continuity of agricultural interventions in Muhanga can be attributed to several institutional and governance factors. These include strong district leadership and commitment to the agricultural sector, effective coordination and oversight mechanisms, and the organization of regular technical and coordination meetings where agricultural priorities and implementation progress are discussed. Such platforms enable district officials to consistently monitor ongoing interventions and ensure that key priorities are maintained across planning cycles. In addition, the active engagement of stakeholders, including development partners, sector authorities, and farmer organizations, has contributed to sustaining agricultural programs by facilitating resource mobilization, technical support, and collective ownership of agricultural development initiatives. Together, these factors have played a significant role in maintaining the continuity of core agricultural interventions in the district.

*4.5.3.2 **Muhanga** Trend **analysis over 3 years***

The trend analysis shows that in 2023/2024, out of 13 interventions, 12 achieved their targets or showed positive results, with only Progressive terraces having a very low implementation compared to the target. This yields a positive trend/consistency of 92%, reflecting strong

performance in land consolidation, fertilizer and seed use, coffee and vegetable production, fruit trees, livestock interventions, and the Girinka program.

In 2024/2025**,** 12 out of 13 interventions continued to perform positively, maintaining a consistency of 92%**.** Key programs such as fertilizer and seed use, coffee production, fruit trees, livestock vaccination, artificial insemination, and insurance remained on track, showing that core agricultural and livestock interventions were sustained. The low implementation of Progressive terraces remained a minor gap. In 2025/2026**,** 11 out of 13 interventions showed positive outcomes, resulting in a slight decline in consistency to **85%**. Despite the drop, major programs like land consolidation, fertilizer and seed use, vegetables, fruit trees, livestock vaccination, insurance, artificial insemination, and the Girinka program were successfully implemented. The low completion of Progressive terraces and relatively lower fertilizer application slightly reduced overall performance. Muhanga demonstrates a strong positive trend in intervention implementation over three years, with consistency ranging from ~92% in 2023/24 and 2024/25 to ~85% in 2025/26. The main challenge is the under-implementation of Progressive terraces, which affects overall intervention continuity but does not compromise the delivery of core agricultural and livestock programs.

Table 25 Muhanga Trend analysis over 3 years

S/N	**Interventions**	**Indicators**	**Annual targets**			
			2023/2024	2024/2025	2025/2026	Obervation
1	Land use for priority crops	Ha of land consolidated for priority crops	41,615	41,485	41,701	Positive
2	Chemical fertilizers used	Kg of fertilizers used by farmers	716	908,952	618,115	Positive
3	Improved seeds used	Kg of improved seeds timely used by farmer	69	76,180	76,180	Positive
4	Progressive terraces	Ha progressive terraces constructed	440	440	10	Negative
5	Radical terraces	Ha radical terraces constructed	115	127		Negative
6	Production of coffee	Tons of fully washed coffee produced (MT)	250	257	340	Positive
7	Production of vegetables	'Ha of vegetables planted	150	150	173	Positive

8	Fruit trees	Number of fruit trees planted	1000	10,000	22,500	Positive
9	Insurance of Crops productivity	Ha of plantation insured	562	327	417	Positive
10	Insurance of animal resources	Number of animal resources	9510	9500	11,660	Positive
11	Artificial insemination	Number of cows inseminated	4158	4158	6290	Positive
12	Vaccination of domestic animals	Number of livestock vaccinated against diseases	167,059	129,136	167,344	Positive
13	Girinka Program	Number of cows distributed to poor families through the Girinka program	600	600	600	Positive

Source: Own compilation from DDS and imihigo

4.5.4 NYAMAGABE

4.5.4.1 Nyamagabe Interventions continuity analysis

The analysis of intervention continuity over the three fiscal years (2023/2024–2025/2026) indicates full consistency in implementation, with all listed interventions maintained throughout the period as detailed in the table below no 23. This translates to a 100% continuity rate across the years, as every intervention, ranging from land use for priority crops, fertilizers, and improved seeds to coffee and vegetable production, was implemented without interruption. Such a high level of continuity reflects strong planning discipline and alignment between annual Imihigo and medium-term priorities, ensuring that no strategic intervention was dropped or replaced during the period under review.

This consistency extends across all thematic areas, including production, infrastructure, and support services, each recording 100% continuity. Interventions such as radical and progressive terraces, marshland rehabilitation, post-harvest facilities, and fruit tree planting were sustained alongside resilience mechanisms like crop and livestock insurance, artificial insemination, vaccination, and the Girinka program. This demonstrates a well-balanced and integrated implementation approach, where productivity-enhancing and risk-mitigation measures are pursued simultaneously. However, while continuity is complete, it is important to note that continuity alone does not guarantee improved performance, as some interventions showed declining or fluctuating outputs despite consistent implementation.

A key shift emerges in 2025/2026 with the introduction of new outputs related to FOBASI operationalization, focusing on land meeting agronomic and managerial KPIs. While the continuity rate remains at 100%, this addition signals a transition toward results-based implementation and quality assurance. It reflects an effort to move beyond maintaining interventions to ensuring their effectiveness and measurable impact. Going forward, sustaining this 100% continuity while improving performance outcomes will be critical to achieving the long-term agricultural transformation goal.

Table 26 Nyamagabe Interventions continuity analysis

S/N	Interventions	Continuity (Yes or no)			
		2023/2024	2024/2025	2025/2026	Observation
1	Land use for priority crops	yes	yes	yes	
2	Chemical fertilizers used	yes	yes	yes	
3	Improved seeds used	yes	yes	yes	
4	Radical and progressive terraces	yes	yes	yes	
5	Marshland rehabilitation	yes	yes	yes	
6	Production of coffee	yes	yes	yes	
7	Production of vegetables	yes	yes	yes	
8	Fruit trees	yes	yes	yes	
9	Insurance of Crops productivity	yes	yes	yes	
10	Post-harvest facilities	yes	yes	yes	
11	Insurance of animal resources	yes	yes	yes	
12	Artificial insemination	yes	yes	yes	
13	Vaccination of domestic animals	yes	yes	yes	
14	Girinka Program	yes	yes	yes	

Source: Imihigo 2023/2024, 2024/2025, and 2025/2026

The strong continuity of agricultural interventions in Nyamagabe District is explained by several institutional and governance-related factors, as highlighted by District staff. These include committed district leadership that prioritizes agricultural development, as well as effective coordination and oversight systems that guide the implementation of sector activities. Regular technical and coordination meetings provide a platform for discussing agricultural priorities, reviewing progress, and ensuring that key interventions are consistently integrated into annual planning cycles. Furthermore, the active participation of stakeholders, such as development partners, sector authorities, and farmer organizations, supports the sustainability of agricultural programs through resource mobilization, technical assistance, and shared responsibility in implementation. Collectively, these factors have contributed to sustaining the continuity of major agricultural interventions in the district.

4.5.4.2 Nyamagabe Trend analysis for 3 years

The trend analysis of Nyamagabe for the three fiscal years 2023/24 to 2025/26 shows a generally positive but slightly declining pattern in the continuity of agricultural interventions.

Nyamagabe demonstrates a positive trend in sustaining priority agricultural interventions, but the declining percentages over the three years highlight the need for targeted support and resource allocation to maintain and improve continuity, particularly in soil and water conservation, fruit tree production, and livestock risk management.

In 2023/2024, out of 13 key interventions, 10 were fully implemented or consistent with planned targets, resulting in an estimated consistency of 77%**.** Core activities such as land consolidation for priority crops, chemical fertilizers, improved seeds, coffee production, vegetables, fruit trees, livestock vaccination, artificial insemination, and the Girinka program were fully achieved, while partial implementation was observed in cows inseminated, fruit tree distribution, and some livestock insurance activities.

In 2024/2025, the district maintained its focus on priority interventions, with 9 interventions fully achieved and 3 partially implemented, giving an overall consistency of 70%**.** Underperformance was noted in progressive and radical terraces, as well as in fruit tree planting, whereas crop and livestock production interventions continued to perform well.

By 2025/2026, a slight decline in consistency was observed, with 8 interventions fully achieved and 2 partially achieved, yielding an estimated consistency of 62%**.** The main gaps were in terrace construction, fruit tree production, and livestock insurance coverage, while key production-oriented activities, such as land consolidation, crop and livestock production, coffee, and the Girinka program, remained positive.

Nyamagabe demonstrates a positive trend in sustaining priority agricultural interventions, but the declining percentages over the three years highlight the need for targeted support and resource allocation to maintain and improve continuity, particularly in soil and water conservation, fruit tree production, and livestock risk management.

Table 27 Nyamagabe Trend analysis for 3 years

S/N	Interventions	Indicators	Annual targets			
			2023/2024	2024/2025	2025/2026	Obervation
1	Land use for priority crops	Ha of land consolidated for priority crops	71,363	71,274	74,689	Positive
2	Chemical fertilizers used	Kg of fertilizers used by farmers	2,939	3655	4,201	Positive
3	Improved seeds used	Kg of improved seeds timely used by farmer	325	237,85	295	Negative
4	Radical and progressive terraces	Ha Radical terraces constructed	71.64	300	324	Positive
5	Progressive terraces	Ha, progressive	6500	433	286	Negative

		terraces constructed				
6	Production of coffee	Tons of fully washed coffee produced (MT)	620	660	680	Positive
7	Production of vegetables	'Ha of vegetables planted	241	150	177	Positive
8	Fruit trees	Number of fruit trees planted	5000	20,000	60,000	Positive
9	Insurance of Crops productivity	Ha of plantation insured	366.37	477	520	Negative
10	Insurance of animal resources	Number of animal resources	9681	12,168	13,438	Positive
11	Artificial insemination	Number of cows inseminated	4057	4000	6003	Positive
12	Vaccination of domestic animals	Number of livestock vaccinated against diseases	196,354	277,228	224,766	Positive
13	Girinka Program	Girinka program	1063	925	900	Negative

Source: Imihigo 2023/2024, 2024/2025, and 2025/2026

4.6 District internal comparative analysis over 3 years

This section presents a **comparative analysis within each district over three years (2023/2024–2025/2026)**, focusing on four key dimensions: **strategic alignment, target coherence/alignment, budget alignment, and intervention continuity**. The purpose of this comparison is to assess how consistently district plans and annual Imihigo reflect development priorities, the extent to which targets are realistic and aligned, how well financial resources support planned interventions, and whether key interventions are sustained over time.

By examining these four dimensions together, the analysis provides a **comprehensive view of planning quality and implementation consistency at the district level**, highlighting strengths, gaps, and trends within each district across the three years. This approach enables a clearer understanding of whether improvements are being achieved over time and supports evidence-based recommendations to strengthen planning, budgeting, and performance management processes.

4.6.1 GATSIBO District internal comparative analysis over 3 years

The analysis of the alignment between the District Development Strategy (DDS) and Imihigo targets in Gatsibo District across the fiscal years 2023/2024, 2024/2025, and 2025/2026 indicates a generally strong level of strategic coherence, although some dimensions show emerging inconsistencies. Strategic priority alignment remains relatively stable, slightly declining from 83.3% in 2023/2024 to 80% in both 2024/2025 and 2025/2026, suggesting that most Imihigo priorities continue to reflect the strategic directions defined in the DDS. Target coherence shows a positive trend, increasing from 87.5% to 91.7%, which indicates improving consistency between annual Imihigo targets and the DDS expected outputs. Similarly, intervention continuity remains strong, with 100% alignment in the first two years and 84.6% in 2025/2026, demonstrating that most planned interventions are consistently carried forward across planning cycles. The trend analysis dimension, however, shows a slight decline from 87% to 80%, suggesting that the systematic use of previous performance trends in setting future targets is becoming somewhat less consistent.

In contrast, the most notable variation in Gatsibo District is observed in budget linkage and resource alignment, which drops significantly from 98.8% in 2023/2024 to 67.4% in 2024/2025 and further to 9.7% in 2025/2026. This sharp decline suggests increasing gaps between planned DDS priorities and the financial resources reflected in the Imihigo implementation framework. Such a pattern may indicate challenges in maintaining financial consistency with strategic priorities, potentially due to changing budget ceilings, shifting funding sources, or adjustments in implementation priorities. Overall, while the DDS–Imihigo alignment in Gatsibo remains relatively strong in terms of strategic priorities, targets, and intervention continuity, the declining trend in financial linkage signals a need to strengthen the integration of budgeting processes with strategic planning to ensure that planned priorities are adequately resourced and effectively implemented.

Table 28 District internal comparative analysis over 3 years

S/N	DIMENSIONS	FISCAL YEAR			OBSERVATION
		2023/2024	2024/2025	2025-2026	OVER TREND
1	Strategic priority alignment	83.3	80	80	
2	Target coherence/alignment	87.5	88.5	91.7	
3	Budget linkage and resource alignment	98.8	67.4	9.7	
4	Intervention continuity alignment	100	100	84.6	
5	Trend analysis	87	87	80	

4.6.2 NYARUGURU District internal comparative analysis over 3 years

The analysis of DDS–Imihigo alignment in Nyaruguru District for the fiscal years 2023/2024 to 2025/2026 shows mixed performance across key dimensions. Strategic priority alignment remains stable at 80%, indicating that Imihigo targets consistently reflect the district's overarching DDS priorities. Target coherence fluctuates, improving from 57% in 2023/2024 to 86% in 2024/2025 before declining to 79% in 2025/2026, indicating that while alignment improved initially, inconsistencies emerged in linking annual Imihigo targets to DDS objectives. Intervention continuity remains strong at 100% for the first two years and slightly

declines to 91.7%, demonstrating that most planned interventions are sustained across fiscal years, supporting consistent program implementation.

However, a major concern in Nyaruguru District is budget linkage and resource alignment, which drops sharply from 100% in 2023/2024 to 39% in both 2024/2025 and 2025/2026, signaling that financial allocations are increasingly disconnected from planned DDS priorities. Additionally, trend analysis declines from 85% to 77%, indicating that past performance data is not consistently informing target setting. Overall, while Nyaruguru maintains stability in strategic priorities and intervention continuity, the decreasing budget alignment and inconsistent use of performance trends highlight the need to strengthen financial integration and evidence-based planning within the DDS–Imihigo framework to ensure effective and sustainable service delivery.

Table 29 District internal comparative analysis over 3 years

S/N	DIMENSIONS	FISCAL YEAR			
		2023/2024	2024/2025	2025-2026	OVER TREND
1	Strategic priority alignment	80	80	80	
2	Target coherence/alignment	57	86	79	
3	Budget linkage and resource alignment	100	39	39	
4	Intervention continuity alignment	100	100	91.7	
5	Trend analysis	85	85	77	

4.6.3 MUHANGA District internal comparative analysis over 3 years

The analysis of DDS–Imihigo alignment in Muhanga District for the fiscal years 2023/2024 to 2025/2026 shows a mixed performance across key dimensions. Strategic priority alignment remains stable at 75%, indicating that Imihigo targets consistently reflect the broader DDS priorities. Intervention continuity is strong at 100% for the first two years and slightly declining to 91.7%, showing that planned programs are largely maintained across fiscal years. Trend analysis remains relatively high, decreasing slightly from 92% to 85%, suggesting that past performance is still moderately used to inform the setting of future targets.

However, significant gaps are observed in target coherence, budget linkage, and resource alignment. Target coherence fluctuates between 35% and 55%, indicating that many annual Imihigo targets are not consistently aligned with DDS objectives. Similarly, budget linkage declines from 75% in 2023/2024 to 38% in 2025/2026, highlighting increasing disconnects between planned priorities and available financial resources. Overall, while Muhanga demonstrates stability in strategic priorities and intervention continuity, the weak alignment of targets and budgets points to a need for stronger integration of planning, budgeting, and evidence-based target setting to ensure effective implementation of the DDS through Imihig

Table 30 District internal comparative analysis over 3 years

S/N	DIMENSIONS	FISCAL YEAR	

		2023/2024	2024/2025	2025-2026	OVER TREND
1	Strategic priority alignment	75	75	75	
2	Target coherence/alignment	35	55	45	
3	Budget linkage and resource alignment	75	48	38	
4	Intervention continuity alignment	100	100	91.7	
5	Trend analysis	92	92	85	

4.6.4 NYAMAGABE District internal comparative analysis over 3 years

The analysis of DDS–Imihigo alignment in Nyamagabe District for the fiscal years 2023/2024 to 2025/2026 shows a generally strong alignment in strategic priorities and intervention continuity, but challenges in budgeting and trend utilization. Strategic priority alignment improves from 71.4% to 80%, indicating that Imihigo targets are increasingly aligned with the district's DDS priorities. Target coherence remains high, though slightly declining from 100% in 2023/2024 to 80% in 2025/2026, reflecting a generally strong consistency between annual Imihigo targets and DDS objectives. Intervention continuity is excellent at 100% across all three years, demonstrating that planned interventions are sustained over multiple fiscal periods.

However, significant gaps exist in budget linkage and resource alignment, which decline from 55% to 38%, highlighting a growing disconnect between planned DDS priorities and financial allocations for Imihigo implementation. Additionally, trend analysis shows a downward trajectory from 77% to 62%, suggesting that lessons from past performance are increasingly underutilized in setting future targets. Overall, while Nyamagabe maintains strong strategic alignment and intervention continuity, the weakening budget integration and declining use of performance trends point to a need for enhanced financial planning and evidence-based target setting to ensure effective and sustainable DDS implementation through Imihigo.

Table 31 District internal comparative analysis over 3 years

S/N	**DIMENSIONS**	**FISCAL YEAR**		
		2023/2024	2024/2025	2025-2026
1	Strategic priority alignment	71.4	80	80
2	Target coherence/alignment	100	83	80
3	Budget linkage and resource alignment	55	45	38
4	Intervention continuity alignment	100	100	100
5	Trend analysis	77	70	62

4.7 Identification of Key Gaps and Challenges and Recommendations

This section presents the Identification of Key Gaps and Challenges and Recommendations in agricultural development across selected districts. It provides a structured analysis of critical issues affecting the planning, implementation, and performance of key agricultural

interventions. The assessment focuses on four dimensions: strategic alignment, target coherence, budget alignment, and intervention continuity to identify where districts are performing well, where gaps exist, and what measures can be taken to strengthen overall agricultural outcomes.

The objective of this analysis is to provide actionable recommendations that address observed challenges, enhance the effectiveness of interventions, and ensure sustainable improvements in agricultural productivity and service delivery at the district level. By systematically identifying gaps and proposing targeted solutions, this section serves as a practical guide for policymakers, planners, and implementing agencies to improve planning quality and implementation outcomes.

4.7.1 Gatsibo District

Table 32. Gatsibo District: Key Gaps, Challenges, and Recommendations in Agricultural Development

Dimension	Gaps / Challenges	Recommendations
Strategic Priority Alignment	Stable at 80% but not fully optimal; some Imihigo targets may not fully reflect DDS priorities.	Conduct regular strategic alignment reviews to ensure Imihigo targets consistently reflect DDS priorities.
Target Coherence / Alignment	Fluctuating between 57% → 86% → 79%; inconsistency in linking annual Imihigo targets to DDS objectives.	Strengthen target-setting processes to ensure annual Imihigo targets are clearly derived from DDS objectives; use technical review meetings to validate coherence.
Budget Linkage and Resource Alignment	Sharp decline from 100% → 39% → 39%; increasing disconnect between planned DDS priorities and available financial resources.	Integrate budgeting and planning processes; ensure DDS priorities are adequately reflected in Imihigo budgets; explore alternative funding sources if needed.
Intervention Continuity Alignment	Slight decline from 100% → 100% → 91.7%; some programs not fully maintained across fiscal years.	Establish multi-year monitoring and handover frameworks to ensure continuity of critical programs.
Trend Analysis	Decline from 85% → 85% → 77%; past performance data not consistently used in target setting.	Institutionalize evidence-based planning; systematically use past performance data to inform Imihigo target setting and DDS implementation.

4.7.2 Nyaruguru District

Table 33 Nyaruguru District: Key Gaps, Challenges, and Recommendations in Agricultural Development

Dimension	Gaps / Challenges	Recommendations

Strategic Priority Alignment	Stable at 80%; some Imihigo targets may not fully capture all DDS priorities.	Conduct periodic strategic alignment reviews to ensure Imihigo targets consistently reflect DDS priorities.
Target Coherence / Alignment	Fluctuates from 57% → 86% → 79%; inconsistent alignment between annual Imihigo targets and DDS objectives.	Strengthen technical review and validation of targets to ensure annual Imihigo targets are fully derived from DDS objectives.
Budget Linkage and Resource Alignment	Sharp decline from 100% → 39% → 39%; financial allocations increasingly disconnected from DDS priorities.	Integrate budgeting with planning processes to ensure resources are aligned with DDS priorities; explore alternative funding mechanisms if needed.
Intervention Continuity Alignment	Slight decline from 100% → 100% → 91.7%; some programs not fully sustained across fiscal years.	Establish multi-year monitoring mechanisms to ensure continuity of key interventions.
Trend Analysis	Decline from 85% → 85% → 77%; past performance data not consistently used in planning and target setting.	Institutionalize evidence-based planning by using performance trends to guide future targets and program adjustments.

4.7.3 Muhanga District

Table 34 Muhanga District: Key Gaps, Challenges, and Recommendations in Agricultural Development

Dimension	Gaps / Challenges	Recommendations
Strategic Priority Alignment	Stable at 75%; some Imihigo targets may not fully capture all DDS priorities.	Conduct regular strategic alignment reviews to ensure Imihigo targets reflect DDS priorities.
Target Coherence / Alignment	Fluctuating and generally low (35% → 55% → 45%); many Imihigo targets not fully consistent with DDS objectives.	Strengthen technical review and validation of targets; ensure annual Imihigo targets are clearly derived from DDS objectives.
Budget Linkage and Resource Alignment	Declining from 75% → 48% → 38%; financial resources are increasingly misaligned with planned DDS priorities.	Integrate budgeting with planning; ensure adequate resource allocation for DDS priorities; explore additional funding sources if needed.
Intervention Continuity Alignment	Slight decline from 100% → 100% → 91.7%; some programs not fully sustained across fiscal years.	Establish a multi-year monitoring framework to maintain continuity of key interventions.
Trend Analysis	Declining from 92% → 92% → 85%; past performance data is not fully utilized in setting targets.	Institutionalize evidence-based planning by systematically using past performance trends to guide future targets and improve implementation.

4.7.4 Nyamagabe District

Dimension	Gaps / Challenges	Recommendations
Strategic Priority Alignment	Improving from 71.4% → 80% but not fully optimal; some Imihigo targets may not fully capture all DDS priorities.	Conduct periodic strategic alignment reviews to ensure Imihigo targets consistently reflect DDS priorities.
Target Coherence / Alignment	Declining from 100% → 83% → 80%; some inconsistencies in linking annual Imihigo targets to DDS objectives.	Strengthen target validation processes; ensure annual Imihigo targets are fully derived from DDS objectives and regularly reviewed.
Budget Linkage and Resource Alignment	Declining from 55% → 45% → 38%; financial allocations increasingly disconnected from DDS priorities.	Integrate budgeting with planning processes; ensure DDS priorities are adequately reflected in Imihigo budgets; explore additional funding mechanisms if needed.

Intervention Continuity Alignment	Stable at 100%; no major issues.	Maintain existing monitoring frameworks to ensure the continued consistency of key interventions.
Trend Analysis	Declining from 77% → 70% → 62%; past performance data is underutilized in planning and target setting.	Institutionalize evidence-based planning; systematically use past performance trends to guide future targets and program adjustments.

5 MONITORING TOOLKIT / PRACTICAL TOOLS

5.1 Development of DDS–Imihigo Alignment Monitoring Framework

The development of a DDS–Imihigo Alignment Monitoring Framework is critical to ensuring that annual performance contracts (Imihigo) effectively translate the strategic priorities of the District Development Strategy (DDS) into measurable, budgeted, and results-oriented actions. The framework establishes a structured mechanism to map DDS priorities to Imihigo commitments, assess the adequacy of financial allocations, and evaluate whether planned interventions advance the district's medium-term development objectives. By defining clear indicators, scoring criteria, and reporting templates, the framework strengthens the coherence between national priorities and district strategies while promoting consistency across sectors within the district.

The framework is anchored on five key dimensions: strategic alignment, Target coherence, budget linkage, continuity, and cross-district comparative analysis. From an institutional perspective, the framework serves as a practical oversight and learning tool for district leadership, oversight institutions, and central government agencies. It facilitates evidence-based decision-making by combining quantitative performance indicators with qualitative assessments, including citizen feedback and mid-year budget reviews. When integrated into routine planning cycles and supported by dashboard reporting tools, the DDS–Imihigo Alignment Monitoring Framework enhances accountability, reduces the fragmentation of interventions, and promotes strategic continuity in decentralized governance. Ultimately, it fosters more predictable, inclusive, and performance-driven local development outcomes.

5.2 DDS–Imihigo Alignment Monitoring Toolkit / Checklist

5.2.1 Key Features and Uses

2. **Strategic Alignment:** Compare how well each district translates DDS priorities into Imihigo commitments.
3. **Resource Allocation and Efficiency:** Identify districts with underfunded priorities or low execution rates.
4. **Continuity & Sustainability:** Evaluate whether districts maintain interventions over 3+ years.
5. **Equity & Inclusion:** Assess coverage of specific groups and integration of cross-cutting priorities.
6. **Trend Analysis:** Detect patterns of scaling up, stagnation, or decline in performance.

5.3 DDS–Imihigo Alignment Monitoring Framework

Section 1: Basic Information

Item	**Details**
District	
Sector	Agriculture
Fiscal Year	
DDS Reference Period	
Date of Assessment	
Assessed by (Institution)	
Data Sources	DDS, Imihigo, District Action Plan

Section 2: Strategic Alignment Checklist

Assessment Question	**Yes(>80%)**	**Partially(50-80%)**	**No(<50)**	**Remarks / Evidence**
DDS agricultural priorities are clearly reflected in Imihigo objectives	☐	☐	☐	
DDS and Imihigo agricultural priorities and targets derived from PSTA5 objectives	☐	☐	☐	
Citizens' agricultural priorities identified during the participatory forum were linked to Imihigo priorities	☐	☐	☐	
Imihigo objectives directly link to DDS strategic outcomes	☐	☐	☐	

Section 3: Targets coherence alignment

DDS Target / Indicator	**Reflected in Imihigo**	**Consistency of Targets(>80%), 50-80% and <50%**	**Quality of Indicators**	**Remarks**
Target 1	Yes / Partial / No	Consistent / Inconsistent	Clear / Weak	
Target 2				

Section 4: Budget and Resource Alignment

DDS Strategic Priority	**Imihigo Budget Allocation**	**Level of Alignment**	**Adequacy of Budget**	**Remarks / Observations**

Priority 1	Yes / Partial / No	High>80% / Medium 50-80%/ Low(<50%)	Adequate / Inadequate	
Priority 2	Yes / Partial / No	High / Medium / Low	Adequate / Inadequate	
Priority 3	Yes / Partial / No	High / Medium / Low	Adequate / Inadequate	
Priority 4	Yes / Partial / No	High / Medium / Low	Adequate / Inadequate	

Section 5. Intervention Continuity and Multi-Year Trends

#	DDS Strategic Priority	Intervention	Appears in FY..	Appears in …..	Appears in …….	Continuity Status (Yes / No)	Remarks
1	Example: Agriculture	Irrigation expansion	Yes	Yes	Yes	Yes	Found continuously; scaling-up required
2							
3							

Section 7: Citizen Responsiveness and Inclusiveness

Assessment Criteria	Yes(>80%)	Partially(50-80%)	No(<50%)	Evidence / Remarks
Citizen priorities informed DDS and Imihigo	☐	☐	☐	
Agricultural priorities reflect the needs of smallholder farmers	☐	☐	☐	
Women, youth, and PwDs' priorities are reflected	☐	☐	☐	
Citizens got feedback on the identified priorities not included in Imihigo	☐	☐	☐	

Section 8: Implementation and Monitoring Coherence

Assessment Question	Yes(>80%)	Partially(50-80%)	No(<50%)	Remarks
Clear implementation responsibilities defined	☐	☐	☐	
Monitoring indicators are measurable and realistic	☐	☐	☐	

Reporting mechanisms align with the DDS results framework	☐	☐	☐	

The Excel version is attached to this main document as a separate file.

5.4 Practical Application Guidelines for Monitoring DDS–Imihigo Alignment

5.4.1 Purpose and Scope

The DDS–Imihigo Alignment Monitoring Tools are designed to provide a systematic framework for assessing how district development strategies (DDS) are translated into annual performance contracts (Imihigo). The tools aim to ensure that strategic priorities, budgets, and interventions are coherent, continuously implemented, and responsive to local needs. They also support comparative analysis across districts to identify best practices, gaps, and lessons learned. The application of these tools is intended for district planners, oversight institutions, and central government agencies involved in monitoring decentralized governance.

5.4.2 Stepwise Application Process

Step 1: Mapping DDS Priorities to Imihigo Commitments

a) Identify all DDS strategic priorities and associated interventions.
b) Map corresponding Imihigo commitments for each fiscal year.
c) Assess continuity**:** check whether interventions appear consistently across multiple years using the Intervention Continuity Checklist**.**
d) Flag any interventions that are newly introduced, phased out, or disrupted to inform corrective measures.

Step 2: Target Coherence and Alignment

a) Verify that Imihigo outputs and targets are logically aligned with DDS priorities.
b) Use the Target Coherence Matrix to check that:

   i. Annual targets contribute directly to medium-term DDS goals.
   ii. Interventions are mutually consistent and not contradictory across sectors.
   iii. Multi-year targets demonstrate progressive scaling, consolidation, or appropriate phase-out.

c) Score alignment levels (High / Medium / Low) for each intervention to guide corrective action.

Step 3: Budget and Resource Assessment

a) Record budget allocations linked to DDS priorities and Imihigo interventions.
b) Evaluate budget adequacy, execution rate, and responsiveness.

c) Identify funding gaps or misalignments that could threaten continuity or achievement of coherent targets.

Step 4: Citizen Participation and Inclusive Monitoring

a) Citizen participation will be assessed by documenting the number and diversity of stakeholders consulted, the stage of the planning cycle at which engagement occurs, the mechanisms used, and assessing the extent to which citizen inputs are incorporated into target-setting and monitoring processes.
b) Verify inclusion of specific groups (women, youth, persons with disabilities, elderly) in intervention targeting.

Step 5: Multi-Year Continuity Monitoring

a) Track output achievement for each intervention using the Multi-Year Trends Matrix.
b) Evaluate continuity and sustainability: check whether interventions are maintained, scaled, or adapted across fiscal years.

Step 6: Reporting and Decision-Making

a) Use completed tools to produce quarterly and annual alignment reports**.**
b) Highlight areas of strong target coherence, citizen participation, and sustained interventions.
c) Provide actionable recommendations for resource reallocation, policy adjustments, or intervention redesign.
d) Maintain a dashboard to track multi-year performance, inclusion coverage, and continuity across districts.

5.4.3 Validation and Use by District Officials and CSOs

a) Institutionalize the toolkit in routine district planning and monitoring cycles.
b) Ensure systematic training for staff on alignment scoring, citizen engagement, and multi-year continuity assessment**.**
c) Periodically review and update the tools to incorporate emerging priorities, lessons learned, and citizen feedback.
d) Promote inclusive monitoring practices to strengthen accountability, transparency, and community ownership.

6 Conclusions and recommendations

6.1 Summary of Key Findings

The analysis shows that strategic priority alignment and intervention continuity are generally strong across all four districts, indicating that Imihigo targets largely reflect the broader DDS objectives and that planned interventions are maintained across multiple fiscal years. For example, intervention continuity remains above 90% in all districts, and strategic priority alignment ranges from 71% to 80%, demonstrating consistent commitment to implementing key district development priorities. This stability supports sustained program delivery and alignment with long-term development goals.

However, significant gaps exist in budget linkage, resource alignment, and target coherence, particularly in Muhanga, Nyamagabe, and Gatsibo. Budget alignment shows sharp declines over time, with some districts falling below 40%, highlighting increasing disconnects between planned DDS priorities and financial allocations. Similarly, target coherence fluctuates considerably, indicating that annual Imihigo targets are not always consistently derived from DDS objectives. These gaps suggest challenges in integrating planning with financial resources and in maintaining consistent target-setting practices.

Finally, trend analysis is generally underutilized, with declines observed in all districts from over 85% in earlier years to as low as 62% in Nyamagabe. This indicates that past performance data is not systematically informing future target setting, potentially limiting the effectiveness of evidence-based planning. Overall, while the DDS–Imihigo alignment demonstrates strength in priority setting and program continuity, the weak financial integration, inconsistent target coherence, and limited use of performance trends highlight areas that require strengthening to improve the effectiveness and sustainability of district-level development implementation.

6.2 Strategic Implications

The strong alignment in strategic priorities and intervention continuity implies that districts are effectively maintaining focus on long-term development objectives, which is critical for sustaining multi-year programs and ensuring that key initiatives are consistently implemented. Strategically, this stability supports the realization of district development goals, builds institutional memory, and enhances the credibility of local government planning and service delivery. It also provides a solid foundation for leveraging future resources and partnerships, as stakeholders can have confidence that district priorities are clearly defined and consistently pursued.

However, the observed weaknesses in budget linkage, resource alignment, and target **coherence** carry significant strategic risks. When financial resources are not adequately aligned with DDS priorities, there is a risk of underfunded or delayed programs, which can undermine overall development outcomes and erode public trust. Inconsistent target coherence further limits the ability to translate strategic priorities into measurable results, affecting accountability and

performance monitoring. Strategically, this signals a need for stronger integration between planning and budgeting processes and for rigorous technical oversight to ensure that targets are realistic, coherent, and achievable within available resources.

6.3 Lessons Learned and Best Practices

Several lessons learned and best practices emerge from the District staff's insights and the analysis of DDS–Imihigo alignment in Gatsibo, Nyaruguru, Muhanga, and Nyamagabe Districts. Common practices across all districts include strong leadership, intensive consultations with technical units, joint planning sessions, harmonization of targets with central government priorities, participatory citizen engagement, and regular monitoring of alignment with Imihigo. In Nyaruguru, for example, weekly Joint Operational Committee (JOC) meetings track the progress of agricultural activities, identify challenges, and propose corrective actions. These practices illustrate how structured planning, continuous monitoring, and stakeholder engagement contribute to stronger alignment and consistent implementation of agricultural interventions over multiple fiscal years.

The analysis shows that strategic priority alignment and intervention continuity are generally strong across the four districts, indicating that Imihigo targets largely reflect DDS priorities and that planned agricultural interventions are maintained across fiscal years. This stability ensures sustained program delivery, enhances institutional credibility, and supports the achievement of medium- and long-term agricultural development goals.

Finally, the analysis highlights cross-cutting lessons that can be adapted across districts to improve DDS–Imihigo alignment and implementation. Strong alignment is associated with realistic and well-costed targets, continuity of interventions, effective internal coordination, and evidence-based planning using past performance trends. Alignment is a cumulative process requiring consistency over time, focus on core agricultural interventions, harmonized indicators, and regular joint planning and review sessions. These experiences provide actionable insights for scaling good practices and strengthening the overall effectiveness of district-level agricultural planning and Imihigo implementation.

6.4 Practical recommendations

6.4.1 District-Specific Recommendations

6.4.1.1 Gatsibo

i) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
j) Prioritize high-impact agricultural interventions in Imihigo that align with DDS ambitions, ensuring adequate coverage of hectares, production targets, and farmer outreach.

k) Strengthen utilization of the district's own revenues by channeling a portion to underfunded agricultural programs, particularly irrigation and crop intensification.
l) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
m) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
n) Institutionalize evidence-based planning using past performance trends.
o) Sustain intervention continuity by monitoring multi-year programs.
p) Boost citizen engagement in planning to confirm priorities and enhance the feedback system.

6.4.1.2 Nyaruguru

i) Expand operational commitments in Imihigo to more closely reflect DDS objectives, particularly in areas such as livestock improvement and hillside irrigation.
j) Improve planning and budgeting processes to align annual allocations with strategic priorities, while ensuring resource efficiency.
k) Reinforce data collection and reporting mechanisms to track progress against both DDS and Imihigo targets.
l) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
m) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
n) Institutionalize evidence-based planning using past performance trends.
o) Sustain intervention continuity by monitoring multi-year programs.
p) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism.

6.4.1.3 Muhanga

a) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
b) Designate a planning champion at the District level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
c) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
d) Institutionalize evidence-based planning using past performance trends.
e) Sustain intervention continuity by monitoring multi-year programs.
f) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism
g) Ensure annual targets for crop production and irrigation schemes in Imihigo are scaled to DDS ambitions, avoiding partial coverage that limits impact.
h) Mobilize and strategically allocate own revenues to supplement central transfers and fill gaps in high-priority interventions.

6.4.1.4 Nyamagabe

a) Focus on achieving full coverage of DDS-prioritized interventions in Imihigo, such as tea and coffee production intensification and soil fertility management.
b) Adopt a more systematic approach to prioritizing activities within available budget, while identifying potential external partners for technical or financial support.
c) Strengthen alignment between Imihigo targets and DDS priorities through quarterly joint planning reviews.
d) Designate a planning champion at the district level to ensure the use of the developed DDS–Imihigo Alignment Monitoring Framework
e) Enhance budget planning to ensure adequate allocation for DDS-priority interventions.
f) Institutionalize evidence-based planning using past performance trends.
g) Sustain intervention continuity by monitoring multi-year programs.
h) Increase citizen participation in planning to validate priorities and strengthen the feedback mechanism.

6.4.2 Central-Level Recommendations

*6.4.2.1 **Ministry of Agriculture (MINAGRI)***

c) Support districts in scaling up interventions to meet DDS ambitions through technical guidance, provision of extension services, and harmonized sectoral targets.
d) Facilitate access to critical inputs such as seeds, fertilizers, and irrigation equipment, particularly for districts constrained by limited own revenues.

*6.4.2.2 **Ministry of Finance and Economic Planning (MINECOFIN)***

c) Ensure predictable and sufficient budgetary allocations to districts, particularly for high-priority agricultural programs aligned with DDS objectives.
d) Provide capacity-building support for district planning and financial management teams, focusing on translating strategic priorities into operational plans.

*6.4.2.3 **Ministry of Local Government (MINALOC)***

c) Strengthen coordination and oversight to ensure DDS-Imihigo alignment is consistently applied across districts.
d) Provide capacity-building support for district planning and financial management teams, focusing on translating strategic priorities into operational plans.

*6.4.2.4 **Sector Agencies (RAB and NAEB)***

c) Collaborate with districts to provide technical assistance and co-financing for critical agricultural interventions.
d) Support integrated monitoring systems to track operational progress against DDS targets, ensuring timely corrective actions where gaps exist.

6.4.3 CSO and Development partners

6.4.3.1 CCOAIB

f) Support the digitalization and operationalization of DDS–Imihigo Alignment Monitoring Framework through Training and monitoring
g) Promote best practices and lessons sharing across districts, scaling of good practices.
h) Collaborate with districts on participatory planning and citizen engagement initiatives
i) Advocate for the DDS 2024/2029 mid-term review to assess the progress in different sectors, including agriculture
j) Support monitoring and evaluation frameworks to track DDS–Imihigo alignment

6.5 Next Steps and Sustainability

6.5.1 Next steps

a) Integration into Planning Cycles

The districts have to incorporate the findings into their next DDS and Imihigo planning cycles. They should ensure that medium-term DDS priorities are linked clearly to annual Imihigo targets, especially in agriculture and citizen-focused services. Doing this will make plans more coordinated, realistic, and aligned with both long-term goals and annual commitments.

b) Capacity Building

The districts have to provide training for their planners and monitoring officers. This training should focus on improving skills in aligning DDS and Imihigo and tracking performance. Districts also have to make sure their staff can use practical tools, like templates, checklists, and monitoring frameworks, to maintain alignment over time.

c) Monitoring and Feedback Mechanisms

The districts have to establish regular reviews at the district level to monitor DDS–Imihigo alignment. They should set up a feedback system to capture citizen input and assess sector performance. This information must be used to make timely adjustments in planning and implementation, ensuring continuous improvement.

6.5.2 Sustainability (Institutional & Long-Term)

The districts have to embed the DDS–Imihigo alignment framework into their routine planning and reporting by using the DDS – Imihigo alignment monitoring tool. They should develop district champions to maintain knowledge and create a repository for ongoing learning. The districts also have to ensure that initiatives are aligned with national strategies like Vision 2050, NST2, and sector policies. Finally, they must hold annual reflection sessions and peer-learning exchanges to adapt and strengthen their practices over time.

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Annex 1: Interview guide/Inyoborakiganiro

1. To what extent are agricultural priorities articulated in DDS reflected in annual Imihigo commitments?

   Ni ku rugero rungana iki ibikorwa by'ingenzi mu buhinzi byagaragajwe muri DDS bigaragara kandi bigashyirwa mu mihigo ya buri mwaka?

2. Where do misalignments occur in targets, budget allocations, and planned interventions? And indicate the grounds or cause?

   Ni he mu rwego rw'ubuhinzi imihigo idashingira ku ngamba z'itermabere ry'Akarere haba mu gushyiraho intego,gusaranganya ingengo y'imari ndetse n'ibikorwa biteganyijwe? Mugaragaze impamvu yabiteye?

3. How consistent is alignment across districts and over time?

   Wasobanura neza ukuntu ibikorwa by'ingenzi mu rwego rw'ubuhinzi mu karere byagiye byitabwaho mu mihigo mu bihe binyuranye?

4. What practical indicators can be used to monitor alignment regularly?

   Ni ibihe bipimo bifatika byakoreshwa mu gukurikirana ko imihigo iteganya ibikorwa by'urwego rw'ubuhinzi bigaragara mu ngamba z'iterambere ry'Akarere?

5. What are the key gaps, good practices, and institutional constraints in DDS-IMIHIGO alignment, and what are the recommendations?

   Ni ibihe byuho cg imbogamizi, ni izihe ngero nziza zo kwigiraho mu guhuza/kwinjiza ibikorwa bya gahunda y'Iterambere ry'Akarere n'Imihigo ndetse n'icyakorwa?

Annexe 2: List of key informants interviewed

S/N	POSITION	NAME	PHONE NUMBER
GATSIBO District			
1	Vice Mayor Economique	SEKANYANGE Jean Leonard	0788689696
2	Director of planning	MUGABO JMV	0783373117
3	Director of Agriculture	ERNEST	0788618700
NYARUGURU District			
1	Vice Mayor Economique	GASHEMA Janvier	0788303777
2	Director of planning	PLANNER	0788823233
3	Director of Agriculture	Philippe	0788611279
MUHANGA District			
1	Director of Agriculture	NYIRANSHUTI Maria	0783617845
2	M&E		
3	District agronomist		
NYAMAGABE District			
1	Vice Mayor Economique	HABIMANA Thaddée	0788601031
2	Director of planning	Nsanzamahoro Maurice	0788413785
3	Director of Agriculture	Oreste	0783393726
4	Director of Finance		