



The Republic of Rwanda



ESTABLISHMENTS CENSUS

-2017-





The Establishment Census 2017

June 2018



The Republic of Rwanda

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Foreword

From 2005, the National Institute of statistics of Rwanda (NISR) is supporting policy making in Rwanda. The NISR is pleased to publish herewith the results of the third Establishment Census conducted from December, 2017 to January, 2018.

This Establishment Census follows the 2011 and 2014 Establishment Censuses series. It covers all establishments irrespective of the institutional sector they belong to.

For the success of this census, the business community in Rwanda merit utmost gratitude for their cooperation with the census field personnel. The NISR takes this opportunity to genuinely thank all partners whom without their collaboration and support, this establishment census could not have taken place. The effective collaboration of the Private Sector Federation (PSF), Ministry of Public Service and Labour (MIFOTRA), Ministry of Trade and Industry (MINICOM), Rwanda Development Board (RDB), Rwanda Revenue Authority (RRA), and Local Government with NISR is highly appreciated.

I would like also to thank the technical team for their efforts throughout the planning and implementation stages of the 2017 Establishment Census. Also the cooperation of many contributors to this 2017 Establishment Census is gratefully acknowledged.

Finally the National Institute of Statistics of Rwanda hopes that the results of this Establishment Census would provide invaluable information, concerning the business evolution in Rwanda, to policy makers, researchers, media, as well as the business community, from them the data were secured and to them the results are also targeted.



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Abbreviation and acronyms

CIF:	Cost Insurance Freight
ICLS:	International Conference of Labour Statisticians
ICPCs	Integrated Craft Production Centers
ILO:	International Labour Organization
ISIC:	International Standards for Industry Classification
LNGO:	Local Non-Governmental Organization
Mifotra:	Ministry of Public Service and Labour
MINICOM:	Ministry of Trade and Industry
NGO:	Non- Governmental Organization
NISR:	National Institute of Statistics of Rwanda
PSF:	Private Sector Federation
RCA:	Rwanda Cooperative Agency
RDB:	Rwanda Development Board
RGB:	Rwanda Government Board
RRA:	Rwanda Revenue Authority
RSSB:	Rwanda Social Security Board
SNA:	System of National Account
SPSS:	Statistical Package for the Social Sciences
TPR:	Professional Tax
VAT:	Value Added Tax

Executive Summary

The Establishment Census provides information on all economic activities by size of establishments in Rwanda. This information is used to classify establishments according to their size (micro, small, medium, and large) but also formal and informal establishments. The methodology used for data collection and data analysis is quite similar and this help in comparative analysis with the previous establishments.

Number and characteristics of establishments

The total number of establishments in 2017 Establishment Census amounts to 190,288 and among them 186,822 are enterprises (head offices or single unit establishments). Nearly 80 percent of the establishments belong to two economics activities: wholesale and retail trade (50.5 percent) and accommodation and food services (27.3 percent).

Expectedly, the three districts of Kigali City have the highest concentration of establishments: 8.5 percent for Gasabo, 8.3 percent for Nyarugenge and 6 percent for Kicukiro. Out of Kigali City, Rubavu (4.7 percent), Musanze (4.7 percent) and Muhanga (3.9 percent) are the ones with the highest concentration.

Almost all private establishments (98 percent) exclusively belong to Rwandans and 95 percent of them are owned by individuals (sole proprietorship) and the large majority of enterprises employ less than 4 workers (92 percent being of micro-enterprises).

Employment

The total number of in-establishment workers reaches 616,737 persons for which 38 percent are females. The four major economic activities employed 65 percent of the total number of in-establishment workers: wholesale and retail trade, repair of motor vehicles and motorcycle (23 percent), education (16 percent), accommodation and food service activities (15 percent), manufacturing (11 percent).

Economic activities with more than 80 percent are classified as male-dominated. Mining and quarrying (86 percent), construction (81 percent) and, electricity, gas, steam and air conditioning supply (80 percent).

Establishments' trends since 2014

A comparison of 2014 and 2017 Establishment Censuses shows that there was a growth of 23.4 percent in term of number of all establishments and 23.9 percent in term of private business oriented establishments since 2014. It has been noticed that more change overtime occurred in urban areas (29 percent) than rural areas (20 percent) for all establishments and 30 percent (urban areas) versus 20 percent (rural areas) for business oriented establishments respectively.

The highest increase was observed for business oriented establishments involved in the following economic activities: electricity, gas, steam and air conditioning supply, water supply, sewage, waste management and remediation activities, arts, entertainment and

recreation, education, real estate activities, information and communication. Moderate increase is observed in administration and support services (53 percent), human health and social work activities (35 percent), financial and insurance activities (34 percent), manufacturing (32 percent), transportation and storage (30 percent), financial and insurance activities (34 percent), manufacturing (32 percent), wholesale and retail trade, repair of motor and vehicles (22 percent), accommodation and food services (16 percent).

With regard to the enterprise's size, there is an increase in all size categories. However, the high increase is for medium-large and micro enterprises and less increase in small enterprises.

As the change in employment level is concerned in business oriented establishments, there has been an increase of 31 percent in employment size between 2014 and 2017.

The increase in employment size has been extremely high in real estate activities, transport and storage, water supply, sewage, waste management and remediation activities, information and communication, administration and support activities, construction and manufacturing.

Formal and Informal sector

As adopted in the 2014 establishment Census, the formal or informal establishment was defined according to the criteria of maintaining operational accounts and Rwanda Revenue Authority (RRA) registration in addition to production of goods/services for sale or barter in non-agricultural activities. On the basis of the above definition criteria, the size of formal enterprises amounts to 13,566 enterprises equivalent to 7.5 percent at national level. The formal enterprises tend to be larger than informal enterprises. In fact, the mean and median size of formal enterprises in terms of workers (14 and 2) exceeds those of informal enterprises (1.5 and 1).

The formal enterprises are concentrated in urban (76 percent). The reverse pattern manifests for informal enterprises where their distribution is 37 percent and 63 percent in urban and rural respectively.

The employment size in all enterprises amounts to 434,336 persons of whom 185,113 (about 42.6 percent) belong to formal enterprises. This means that although the prevalence of formal enterprises in the country is as low as nearly 7.5 percent, it absorbs a high proportion of employed persons.

The comparison of 2014 and 2017 formal and informal sectors reveals that during the three years period, the formal sector accomplished higher growth (55.5 percent) as compared with informal sector (21.4 percent).

CHAPTER ONE: OVERVIEW AND KEY CONCEPTS OF THE 2017 ESTABLISHMENT CENSUS

1.1. Overview

The Establishment Census is a valuable source of information on all economic activities by size, formal and informal status of establishments in Rwanda. It provides information that are used to classify establishments according to their size (micro, small, medium, and large) but also formal and informal establishments.

This section presents the objectives of the 2017 Establishment Census and the methodology used to collect data, to conduct the trainings and to organize the field work.

1.2. Objectives of the Establishment Census

The main objectives of the 2017 Establishment are:

- To provide detailed information on the establishments' characteristics and their spatial distribution;
- To provide detailed information about the economic activity of all establishments operating in Rwanda;
- To update data of the enterprise database, the general sample frame of economic, administrative and public-service establishments for use in sample surveys.

The 2017 Establishment Census is designed to achieve the following specific objectives:

- To produce a comprehensive and updated data profile of all economic activities by establishments operating in Rwanda;
- To provide detailed tabulations about the establishments' characteristics, e.g, geographical location, number of employees, registration status, legal status, ownership, sector of activity, manager or owner sex;
- To produce data necessary to classify establishments according to their size (micro, small, medium, and large);
- To lay out the data foundation needed to identify formal and informal economic sectors in Rwanda.

1.3. Key Concepts

The concepts used in 2017 Establishment Census are following the international standards but to avoid confusion, we provide hereafter the definition considered in data collection and data analysis.

(a) **Enterprise:** According to the International Standards of Industrial classification of all Economic Activities, an enterprise is an economic transactor with autonomy in respect of financial and investment decision-making, as well as authority and

responsibility for allocating resources for the production of goods and services. It may be engaged in one or more productive activities.

An enterprise may be a corporation (or quasi-corporation), a non-profit institution or an unincorporated enterprise. The enterprise is the level of statistical unit at which all information relating to its transactions, including financial and balance-sheet accounts, are maintained, and from which international transactions, an international investment position (when applicable), consolidated financial position and net worth can be derived (United Nations, 2008, p.16).

(b) **Establishment:** The System of National Account (SNA) describes the statistical unit to be defined and delineated for industrial or production statistics as the establishment. In this Census the establishment is defined as an enterprise or part of an enterprise that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added (United Nations, 2008, p.16).

Establishments considered in the 2017 Establishment Census are:

- **Private establishment:** all private establishments belonging to private individual or organization rather than state or public body.
- **Public establishment:** All public institutions and business owned by government,
- **Religious establishment:** The institutions that have the objective of proclaiming the gospel and the good news according to their belief,
- **NGO:** Non-profit, citizen-based group that functions independently of Government. These organizations include National (Local) as well as International Non-Governmental Organisations.

(C) Formal and informal sector

According to ILO (2000), the informal sector enterprises is defined on the basis of the following criteria¹:

They are private unincorporated enterprises (excluding quasi-corporations), i.e. enterprises owned by individuals or households that are not constituted as separate legal entities independently of their owners, and for which no complete accounts are available that would permit a financial separation of the production activities of the enterprise from the other activities of its owner(s). Private unincorporated enterprises include unincorporated enterprises owned and operated by individual household members or by several members of the same household, as well as unincorporated partnerships and co-

¹ <http://www.ilo.org/public/english/bureau/stat/download/papers/meas.pdf> consulted on the 22nd March 2018

operatives formed by members of different households, if they lack complete sets of accounts.

- All or at least some of the goods or services produced are meant for sale or barter, with the possible inclusion in the informal sector of households which produce domestic or personal services in employing paid domestic employees.
- Their size in terms of employment opportunities is below a certain threshold to be determined according to national circumstances, and/or they are not registered under specific forms of national legislation (such as factories' or commercial acts, tax or social security laws, professional groups' regulatory acts, or similar acts, laws or regulations established by national legislative bodies as distinct from local regulations for issuing trade licenses or business permits), and/or their employees (if any) are not registered.
- They are engaged in non-agricultural activities, including secondary non-agricultural activities of enterprises in the agricultural sector.

The term "enterprise" is used here in a broad sense, referring to any unit engaged in the production of goods or services for sale or barter. It covers not only production units, which employ hired labour, but also production units that are owned and operated by single individuals working on own account as self-employed persons, either alone or with the help of unpaid family members.

The activities may be undertaken inside or outside the enterprise owner's home, and they may be carried out in identifiable premises, unidentifiable premises or without fixed location.

In the light of the above, Formal sector enterprise comprises corporations, non-profit institutions, unincorporated enterprises owned by government units, and those private unincorporated enterprises producing goods or services for sale or barter which are not part of the informal sector (ILO, 2000).

Table 1.1: The ILO distinction between Formal and Informal sectors

Criterion	Formal Sector	Informal Sector
Complete accounts	Yes	No
Employment size	5+	1-4
Registration	Yes	No
Production of goods/services for sale or barter in non-agricultural activities	Yes	Yes

1.4. Methodology

The methodology used in the 2017 establishment census consists of a complete counting of every operating establishment that has a fixed location and that is involved in specific economic activity. Reference to the previous establishment censuses, the 2017 establishment Census has covered all 30 districts in Rwanda. The only difference with the previous Establishment Censuses, the 2017 Establishment census has used the

Smartphone devices during the data collection instead of paper questionnaires.

1.4.1. Data collection tools

The content of the questionnaire was broadly similar to that of the 2014 Establishment Census with slight modifications and adjustments. This allows to compare to the situation of 2014 and the trends analysis. The instruction manual was developed based on the updated questionnaire. Both questionnaire and instruction manual were in English and translated in Kinyarwanda to facilitate the interview.

1.4.2. Field staff recruitment

In October 2017, enumerators were selected among teachers who were team leaders during the 4th Population and Housing Census conducted in 2012. As their number was higher than needed, 1013 enumerators were selected at district level on basis of a written, an oral interview and a telephone usage tests. The selection was organized by the Administration and Human resource department in collaboration with the Census Department.

1.4.3. Trainings

In 2017 establishment census, NISR has organized a training of trainers (mainly NISR staff: Team leaders, Zonal and Regional Supervisors) and a training for enumerators.

A. Training of trainers

A five-day training session was organised to train all field supervisors: Team leaders, Zonal and Regional Supervisors. The training of trainers took place at NOBLEZA Hotel during the period of 20th to 24th November, 2017.

The purpose of this training was to train senior field personnel who were trainers of enumerators involved in the establishment Census data collection. The training of trainers was followed by a two days field practice in KAMONYI district to test materials that were to be used for the training of enumerators and main field data collection. In this case, the electronic application used for the data collection of the establishment census was tested to ensure the flow of the questionnaire, skips instructions and modalities of responses. Furthermore, the data transmission was tested from field to NISR's server as the data collection was supposed to use electronic devices (smartphones).

After the pre-test, a debriefing session was held with the pre-test field staff, and improvement to the questionnaire, manual and application was made based on lessons drawn from the field test exercise.

B. Training of enumerators

In two rounds of 6 days each, about 1006 enumerators and 67 team leaders were trained for the main data collection countrywide. The trainings were conducted by trainers trained during the training of trainers in November 2017. During the trainings, class presentations were followed by mock interviews, group practice and role playing among participants. After the coverage of the questionnaire content, the focus was made on how

to use electronic devices in data collection (data capture) by using smart phones device, GPS coordinates taking and data transmission. More practices were given to the enumerators to ensure the data quality and completeness of data collected regarding establishments census. Also field procedures were covered so that people follow same procedures during data collection.

The training of enumerators was organized into two rounds:

- From the 3rd to the 9th December 2017, 420 enumerators from Nyarugenge, Gasabo, Kicukiro, Huye, Musanze, Muhanga, Rubavu, and Burera Districts were trained at the Ecole des Sciences de Musanze.
- From the 11th to the 16th December 2017, 304 enumerators from Rwamagana, Nyagatare, Gatsibo, Kayanza, Kirehe, Ngoma, Bugesera, Gicumbi, Gakenke and Rulindo Districts were trained at ASPEJ Rwamagana, while at the same period 349 enumerators from Nyanza, Gisagara, Nyaruguru, Nyamagabe, Ruhango, Kamonyi, Nyamasheke, Karongi, Rusizi, Ngororero, Nyabihu and Rutsiro districts were trained at Ecole Secondaire Sainte Marie Reine de Kabgayi.

At the end of the main training, a field deployment was made for all enumerators and related logistics was organised accordingly so that enumerators can start immediately the data collection in their respective working areas.

1.4.4. Field organization and data collection

The data collection was carried out by 946 enumerators dispatched countrywide. One, two or more than two enumerators were assigned to do the enumeration within a sector according to the expected number of establishments. Two or more than two team leaders by district were assigned to supervise the data collection at district level and ensure smooth data collection activities and data quality.

The field data collection started on 18th December, 2017 and ended on 21st January, 2018. For a daily monitoring of the progress of the data collection, 67 team leaders, 11 supervisors, 5 regional coordinators and 2 field national coordinators were dispatched countrywide.

Since electronic devices were used for the data collection, data were directly sent to the NISR's server, a drop box was created to receive daily data from the field and concatenate data into SPSS and STATA files. A daily progress report was sent back to team leaders and supervisors to ensure that progress is going well as planned and take appropriate measures if necessary. Data quality was assessed at daily basis and feedback sent back to the field so that they take appropriate measures wherever is necessary.

Table 1. 1: The field work organization

No	Level	Description
1	National level	This level was organized in 5 regions of coordination
2	Regional level	This level was composed by 5 to 6 districts according to

No	Level	Description
		geographical and neighbouring situation.
3	Zone level	This level was composed by 2 to 4 districts that were grouped according to geographical and neighbouring situation.
4	District	The district was covered by two team leaders in most area except in districts of Kigali city whereby 3 to 5 team leaders were deployed into each district.
5	Sector	The administrative sector was covered by one and two enumerators in most cases or more than two enumerators especially in urban sectors where the number of enumerators was far greater than two depending on the concentration of establishments.

1.4.5. Data processing

Since the data collection was done using electronic devices (smartphones) assisted interview, data collected were transferred directly to NISR's server. The coding of economic activity was done twofold: ISIC level 1 was done at the field and enumerators recorded the description of establishment's main economic activity. This description of the main economic activity allowed the coding of ISIC level 6 made at NISR's office. The office coding was made after data collection exercise by 30 office coders selected from staff who are experienced with ISIC's codification.

1.4.6. Data validation and tables generation

Data editing has been performed continuously throughout data collection for the purpose of detecting out-of-range and/or inconsistent data values. Appropriate actions have been taken to cope with any doubtful data and to introduce necessary corrections.

Upon producing the clean data file, statistical tabulations have been generated. The subsequent chapters present the census tabulations which have been previously planned for.

CHAPTER TWO: MAIN RESULTS OF THE 2017 ESTABLISHMENT CENSUS

This chapter depicts the main 2017 Establishment Census results with regard to three dimensions: Establishment characteristics, Employment and Changes in the private sector since 2014.

For the trend analysis of business environment in Rwanda and the use of the results of the 2017 Establishment Census, a comparison with the 2014 Establishment Census has been incorporated.

2. 1. Characteristics of establishments and trend between 2014 and 2017

2.1.1. Institutional Sector

The total number of establishments at the time of the data collection amounts to 190,288 establishments. The overwhelming majority of which (95.1 percent) are of the private sector (Table 2.1.1). The remaining proportion of the number of establishments, 2 percent are for public sector and Public Private Partnership (PPP), 1.5 percent are for cooperatives, and 1.4 percent are for the NGO (local and international) in 2017.

Table 2.1.1: Distribution (Number and %) and change of establishments by institutional sector

Institutional sector	2014		2017		% change by institutional sector
	Count	Percentage	Count	Percentage	
Private sector	146,227	94.8	180,880	95.1	23.7
Cooperative	2,071	1.3	2,838	1.5	37.0
Public sector	1,499	1.0	1,780	0.9	18.7
Public Private Partnership (PPP)	1,891	1.2	2,049	1.1	8.4
NGO (Rwanda)	2,406	1.6	2,326	1.2	-3.3
NGO(International)	142	0.1	415	0.2	192.3
Total	154,236	100	190,288	100.0	23.4

Source : NISR, Rwanda Establishment Census 2017

The number of establishments has increased from 154,236 establishments in 2014 to 190,288 establishments in 2017 representing an increase of 23.4 percent in three years. By institutional sector, the change in establishments' distribution is not showing up significantly and the share of private sector establishments remained the same between 2014 and 2017 (95 percent). The same trend is observed in all other institutional sector categories.

On the other hand, the change in establishment number by institutional sector significantly increased in all institutional sector categories with exception of local NGO (-3.3 percent). The increase is highly noted in international NGO (192.3 percent), head

offices and branches but also in private sector (23.7 percent), cooperatives (37 percent) and Public Private Partnership (8 percent).

2.1.2. Change in Establishments and Enterprises between 2014 and 2017 by Establishment type

The total number of enterprises increased from 152,211 Enterprises in 2014 to 186,822 Enterprises in 2017 (23 percent). The majority of the enterprises is single unit establishments (99.7% in 2014 versus 99.6% in 2017). In 2017, head offices accounted for about 839 units, about 2,751 branches and 715 sub branches (see - Table 2.1.2).

Overall, establishments and enterprises have increased in the same proportion between 2014 to 2017. Establishments and enterprises increased by 23 percent between 2014 and 2017. By type of establishments, the high increase was observed for sub-branches (doubling from 334 to 715 establishments), head offices more than doubling from 407 to 839 establishments (106 percent), and branches (63 percent).

Table 2.1.2: Change in Establishments and Enterprises between 2014 and 2017 by Establishment type

Establishment type	2014	2017	Percent change by establishment type
Head office	407	839	106.1
Singe unit	151,804	185,983	22.5
Total Enterprises	152,211	186,822	22.7
Branch	1,691	2,751	62.7
Sub-branch	334	715	114.1
Total Establishment	154,236	190,288	23.4

Source : NISR, Rwanda Establishment Census 2014 & 2017

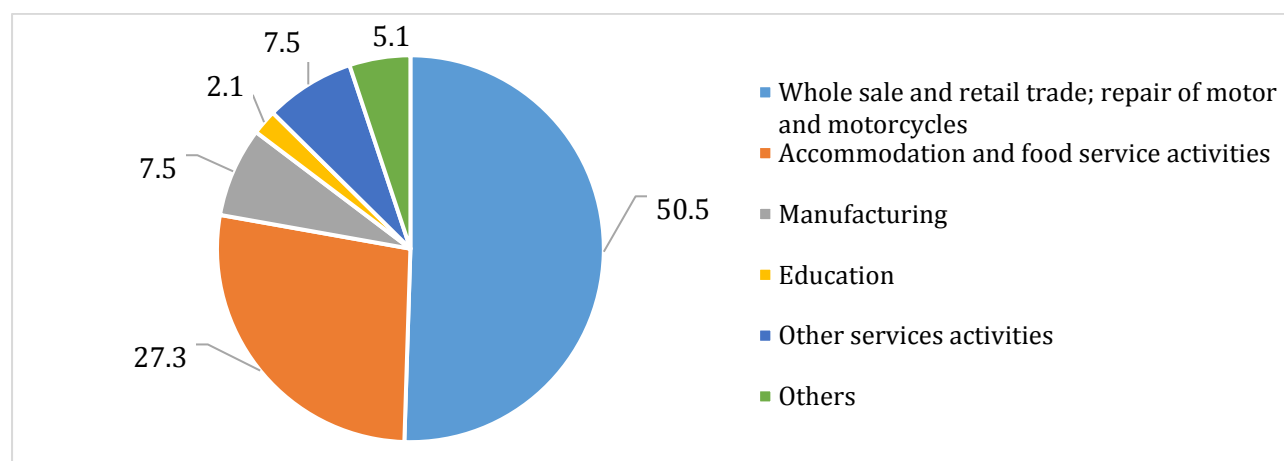
2.1.3. Economic Activity

The table 2.1.3 shows that wholesale and retail trade (50.5 percent) and accommodation and food services (27.3 percent) are the most predominant economic activities in Rwanda because the two economic activities represent nearly 80 percent of all establishments. The remaining economic activities share about 20 percent of the total establishments and are scattered over the rest of economic activities.

Table 2.1.3: Distribution of establishments (Number and %) by economic activity

ECONOMIC ACTIVITY (ISIC level I)	COUNT	PERCENT
Agriculture, forestry and fishing	563	0.3
Mining and quarrying	307	0.2
Manufacturing	14,195	7.5
Electricity, gas, steam and air conditioning supply	138	0.1
Water supply, sewage, waste management and remediation activities	645	0.3
Construction	159	0.1
Whole sale and retail trade; repair of motor vehicles and motorcycles	96,081	50.5
Transportation and storage	382	0.2
Accommodation and food service activities	51,868	27.3
Information and communication	1,150	0.6
Financial and insurance activities	1,574	0.8
Real estate activities	105	0.1
Professional, scientific and technical activities	1,243	0.7
Administrative and support services activities	1,408	0.7
Public administration and defense compulsory social security	126	0.1
Education	4,046	2.1
Human health and social work activities	1,497	0.8
Arts, entertainment and recreation	453	0.2
Other services activities	14,345	7.5
Not stated	3	0
Total	190,288	100

Source : NISR, Rwanda Establishment Census 2017

Figure 1: Percentage of establishments by predominant economic activities

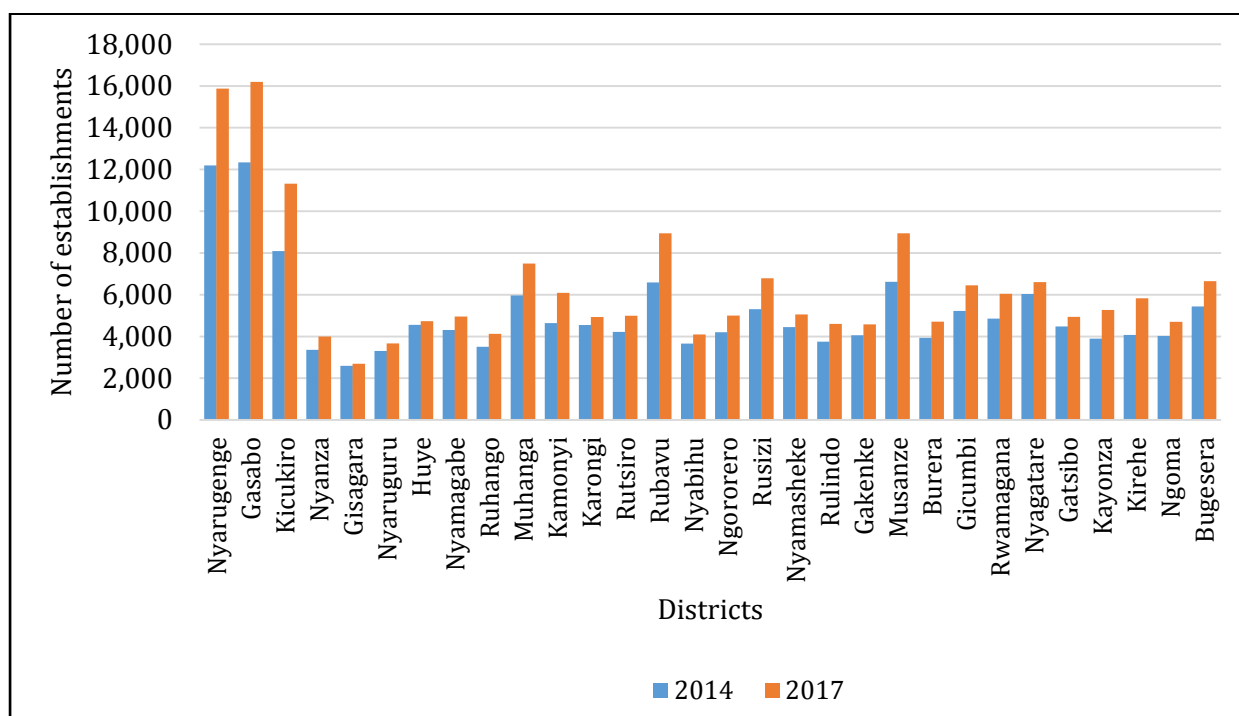
Source : NISR, Rwanda Establishment Census 2017

2.1.4. Spatial distribution of Establishments and change between 2014-2017

Regarding the establishment distribution over various districts and the evolution between 2014 and 2017, Figure 1 and Table 2.1.4 indicates that the number of establishments has increased between 2014 and 2017 in all districts and more increase is observed in Kigali

City's Districts (Nyarugenge, Gasabo and Kicukiro) but also in Rubavu, Rusizi, Musanze and Muhanga Districts.

Figure 2: Number of Establishments by district between 2014 and 2017



Source : NISR, Rwanda Establishment Census 2017

For the establishment spatial distribution, districts can be grouped into three categories:

- Districts with highest percentage: As expected the three districts of Kigali City have the highest percentage of establishments (8.5 percent for Gasabo, 8.3 percent for Nyarugenge and 6.0 percent for Kicukiro).
- Out of Kigali Districts with medium percentage (above the average 3.3 percent): Rubavu and Musanze (4.7 percent each), Muhanga (3.9 percent), Rusizi (3.6 percent), Nyagatare (3.5 percent) and Gicumbi (3.4 percent).
- Districts with lower percentage (below the average): this group comprises the remaining twenty-one districts, in which the percentage of establishments ranges from 3.2 percent in Kamonyi and Rwamagana each to 1.4 percent in Gisagara.

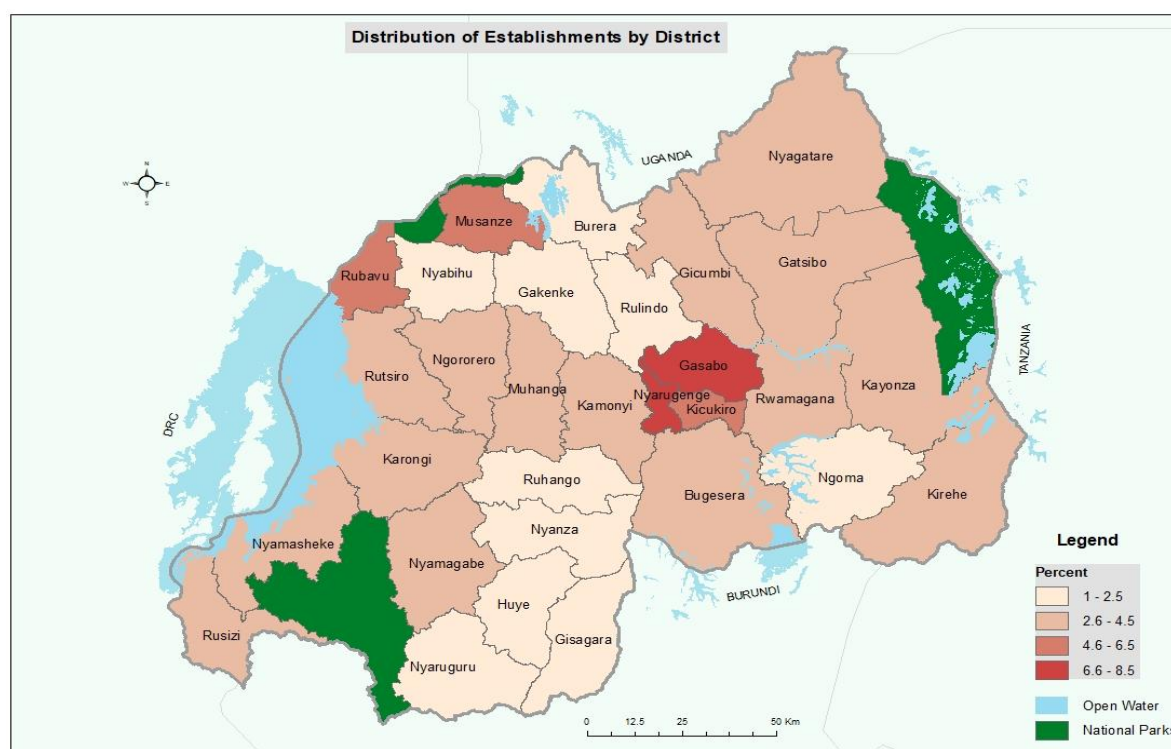
By province, Kigali City has the highest proportion of establishments with 22.8 percent of all establishments. It is followed by the East Province with 21.0 percent, the West Province (20.9 percent), the South Province (19.8 percent) and the North Province (15.4 percent).

Table 2.1.4: Variation and distribution of establishments (Number and %) by district/ Province between 2014 and 2017

District/ Province	Counts		Percentage	
	2014	2017	2014	2017
Nyarugenge	12,191	15,874	7.9	8.3
Gasabo	12,337	16,195	8.0	8.5
Kicukiro	8,091	11,323	5.2	6.0
Kigali City	32,619	43,392	21.1	22.8
Nyanza	3,359	3,997	2.2	2.1
Gisagara	2,590	2,693	1.7	1.4
Nyaruguru	3,303	3,669	2.1	1.9
Huye	4,560	4,732	3.0	2.5
Nyamagabe	4,314	4,955	2.8	2.6
Ruhango	3,505	4,128	2.3	2.2
Muhanga	5,969	7,493	3.9	3.9
Kamonyi	4,644	6,093	3.0	3.2
South Province	32,244	37,760	21.0	19.8
Karongi	4,547	4,931	2.9	2.6
Rutsiro	4,216	4,990	2.7	2.6
Rubavu	6,587	8,940	4.3	4.7
Nyabihu	3,661	4,095	2.4	2.2
Ngororero	4,202	5,003	2.7	2.6
Rusizi	5,307	6,787	3.4	3.6
Nyamasheke	4,450	5,057	2.9	2.7
West Province	32,970	39,803	21.3	20.9
Rulindo	3,755	4,606	2.4	2.4
Gakenke	4,059	4,580	2.6	2.4
Musanze	6,616	8,939	4.3	4.7
Burera	3,938	4,709	2.6	2.5
Gicumbi	5,227	6,452	3.4	3.4
North Province	23,595	29,286	15.3	15.4
Rwamagana	4,853	6,045	3.1	3.2
Nyagatare	6,038	6,606	3.9	3.5
Gatsibo	4,479	4,941	2.9	2.6
Kayanza	3,896	5,267	2.5	2.8
Kirehe	4,075	5,832	2.6	3.1
Ngoma	4,027	4,706	2.6	2.5
Bugesera	5,440	6,650	3.5	3.5
East Province	32,808	40,047	21.1	21.0
Rwanda	154,236	190,288	100	100

Source : NISR, Rwanda Establishment Census 2014 & 2017

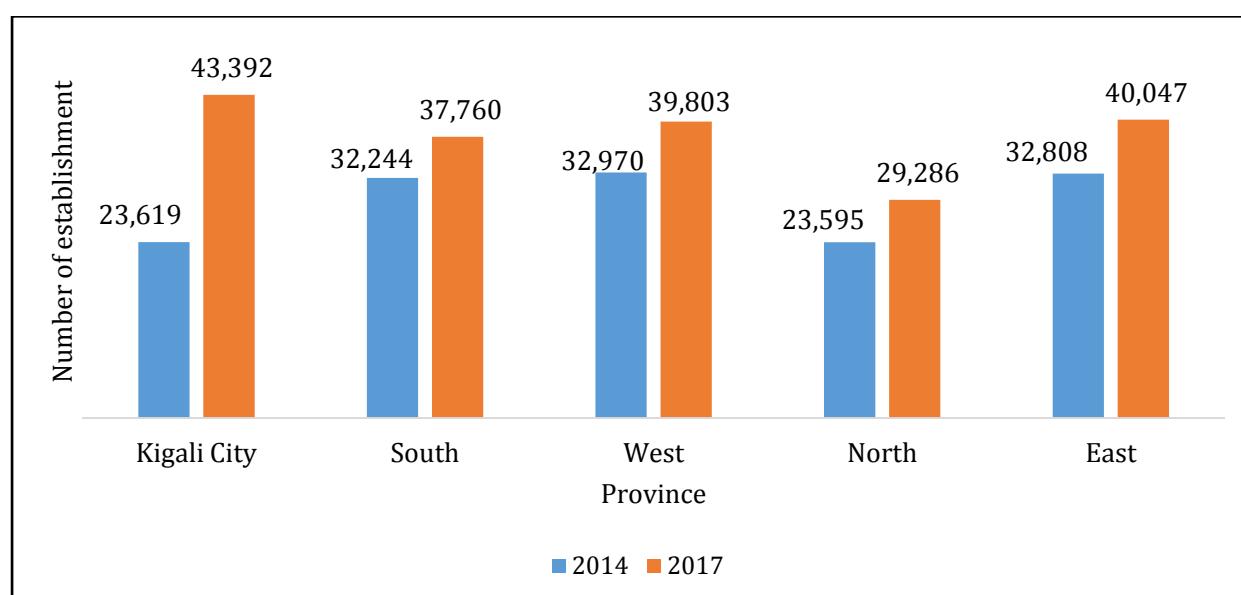
Figure 3: Distribution of establishments by District



Source : NISR, Rwanda Establishment Census 2017

By Province the number of establishments has increased in all provinces between 2014 and 2017. More increase is observed in Kigali City where the number increased from 32,619 to 43,392 establishments (33.0 percent), North from 23,595 to 29,286 (24.1 percent), East Province from 32,808 to 40,047 (22.1 percent), West province from 32,970 to 39,803 (20.7 percent) and South Province from 32,244 to 37,760 (17.1 percent) - (see Figure 4).

Figure 4: Variation of Establishments between 2014- 2017 by province



Source : NISR, Rwanda Establishment Census 2017

2.1.5. Enterprise's size

The 2017 establishment Census has grouped establishments according to the number of workers in four categories: Micro (1-3 workers), small (4-30 workers), Medium (31-100 workers) and Large (100 and plus workers).

Results reveals that the majority of enterprises in Rwanda is characterized as either Micro (91.6 percent) or small (7.2 percent) – (see Table 2.1.5).

Table 2.1.5: Distribution of enterprises (Number and %) by size based on the number of workers

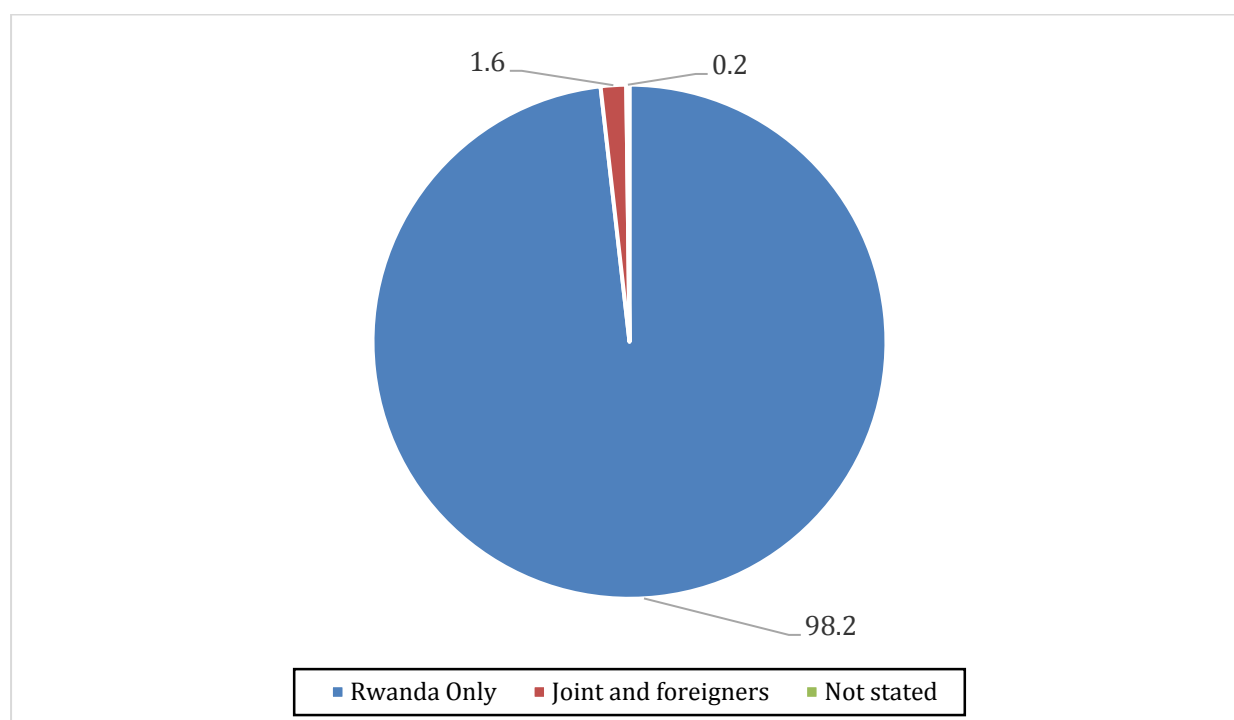
Size	Counts	Percentage
Micro(1-3)	171,108	91.6
Small (4-30)	13,504	7.2
Medium(31-100)	1,784	1.0
Large(100+)	426	0.2
Total	186,822	100.0

Source : NISR, Rwanda Establishment Census 2017

2.1.6. Ownership of establishments

Expectedly, the overwhelming majority of private sector and business-oriented mixed sector establishments is exclusively owned by Rwandans (98.2 percent), others are owned by foreigners or jointly by Rwandans and foreigners (see Figure 5).

Figure 5: Distribution of establishment in Private and mixed sector by Nationality of owner



Source : NISR, Rwanda Establishment Census 2017

2.1.7. Legal Status

The prevalence of sole proprietorship is expectedly the highest (95 percent), distantly followed by 'limited by shares' mode of legal status (1.9 percent). Limited by guarantee or both shares and guarantee are almost inexistent (see Table 2.1.6).

Table 2.1.6: Distribution of establishment in Private and mixed sector by Legal status

Legal status	Count	Percentage
Sole proprietorship	175,291	95.3
Limited by shares	3,402	1.9
Limited by guarantee	69	0.0
Limited by shares and by guarantee	58	0.0
Unlimited	424	0.2
None	4,561	2.5
Not stated	62	0.0
Total	183,867	100

Source : NISR, Rwanda Establishment Census 2017

2.1.8. Registration

All enterprises in Rwanda are supposed to register with concerned administrative entities such as Sector, District, Social Security Board, Rwanda Cooperative Agency, Private Sector Federation, Rwanda Governance Board, Rwanda Development Board and Rwanda Revenue Authority.

The table 2.1.7 shows that the level of registration at 70.1 percent at the administrative Sector. The registration of Private enterprises at Rwanda Development Board is 9.1 percent, Private Sector Federation is 7.9 percent and substantially low at Rwanda Social Security Board (4.4 percent),

In contrary, the registration of cooperatives at Rwanda Cooperative Agency (RCA) is remarkably high (54.7 percent). In addition, more than a half of the NGO's (54.9 percent) are registered at Rwanda Governance Board (RGB) and 64.5 percent of enterprises are registered at Rwanda Revenue Authority (see Table 2.1.7).

Table 2.1.7: Level of registration of Enterprises registered at different administrative and public/private authorities

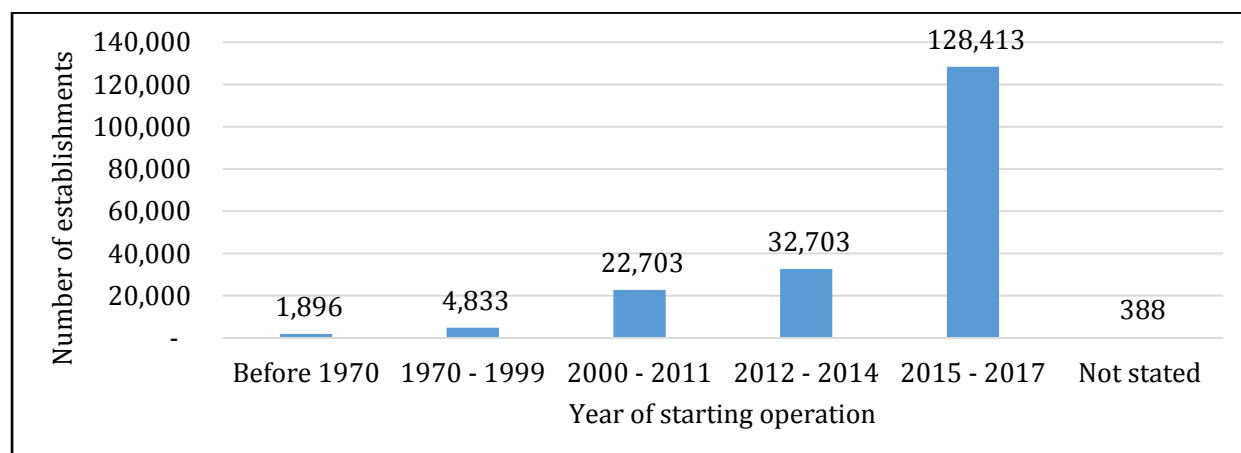
REGISTRATION LEVEL	Total	Registered	Percent
Sector	186,822	130,887	70.1
District	186,822	116,100	62.1
Rwanda cooperative Agency (RCA)	2,632	1,440	54.7
Private sector Federation (PSF)	178,576	14,119	7.9
Rwanda Governance Board (RGB)	2,009	1,102	54.9
Social Security Board (RSSB)	186,822	8,236	4.4
Rwanda Development Board (RDB)	186,822	17,018	9.1
Rwanda Revenue Authority (RRA)	186,822	120,555	64.5

Source : NISR, Rwanda Establishment Census 2017

2.1.9. Establishments by year of starting operations in Rwanda

Information on the year of starting operations in Rwanda has enabled to trace the trend of the number of establishments over time. It is important to point out that the present trend analysis is enable to capture the establishments which entered and exit the market before the 2017 Establishment Census; rather it is only based on the surviving establishments at data collection period.

Figure 6: Establishments by starting year operations in Rwanda



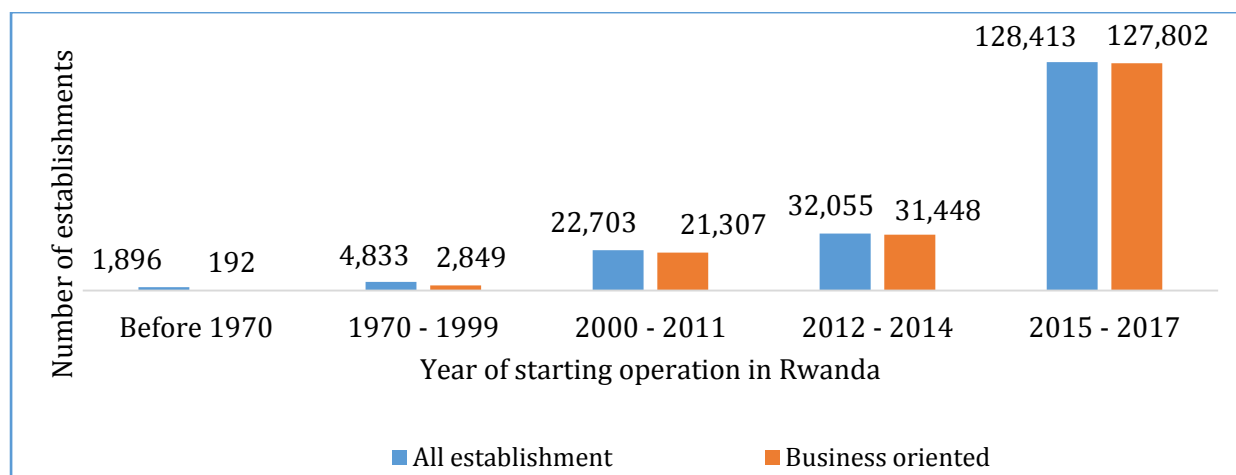
Source : NISR, Rwanda Establishment Census 2017

Concerning all establishments, it is noticed that most of surviving establishments have entered the market since 2000 onward, here it is likely that the trend of all establishments

is confounded by upward shift in the reported year of starting operations. The same trend of survival status of all establishments is observed for business oriented establishments with comparison to all establishment (see Figure 8).

From the figure 7, the survival status of business oriented establishment has followed the same tendency of all establishments and their numbers are almost similar.

Figure 7: Establishments by starting year of operations in Rwanda

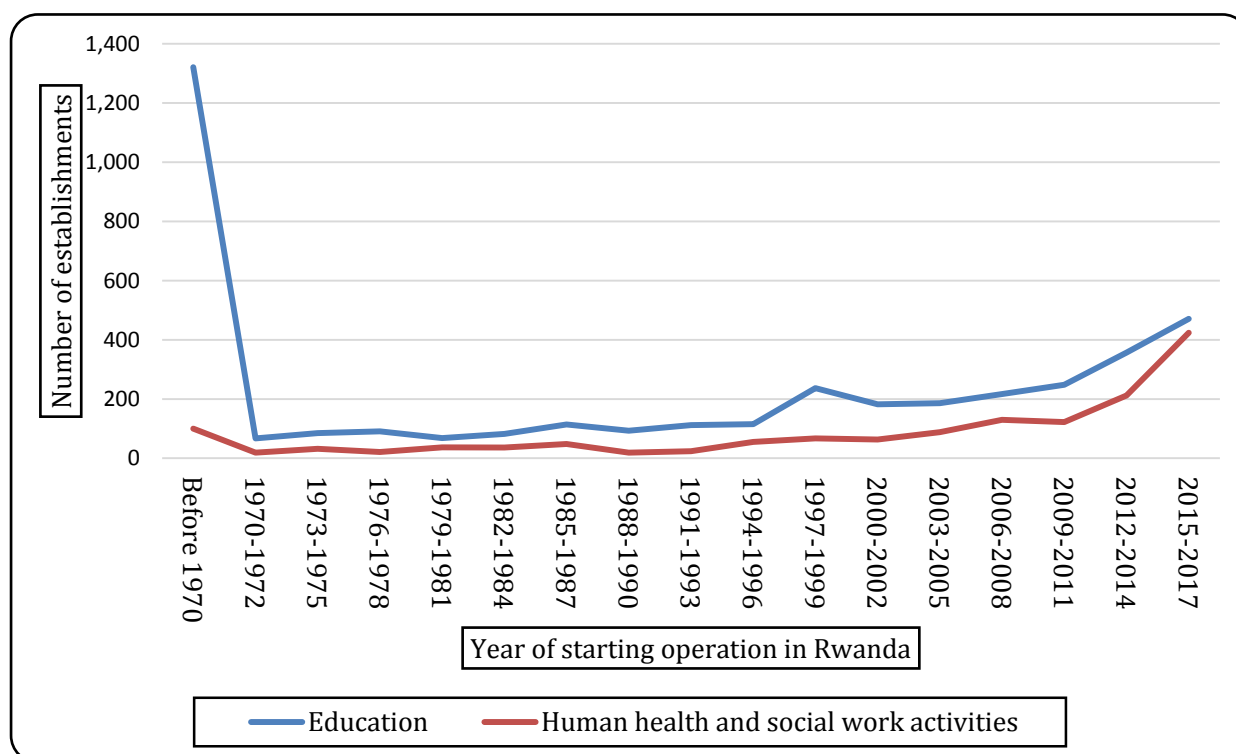


Source : NISR, Rwanda Establishment Census 2017

Starting from 1970 until 1990 the annual increase of educational and health institutions are almost stable.

From Figure 8, there exists significant annual increase of both educational and health institutions. The focus on health and educational institutions in this trend analysis is their profound relevance to human capital development in Rwanda.

Figure 8: Health and educational establishments by year of starting operations in Rwanda



Source : NISR, Rwanda Establishment Census 2017

2.2. Employment

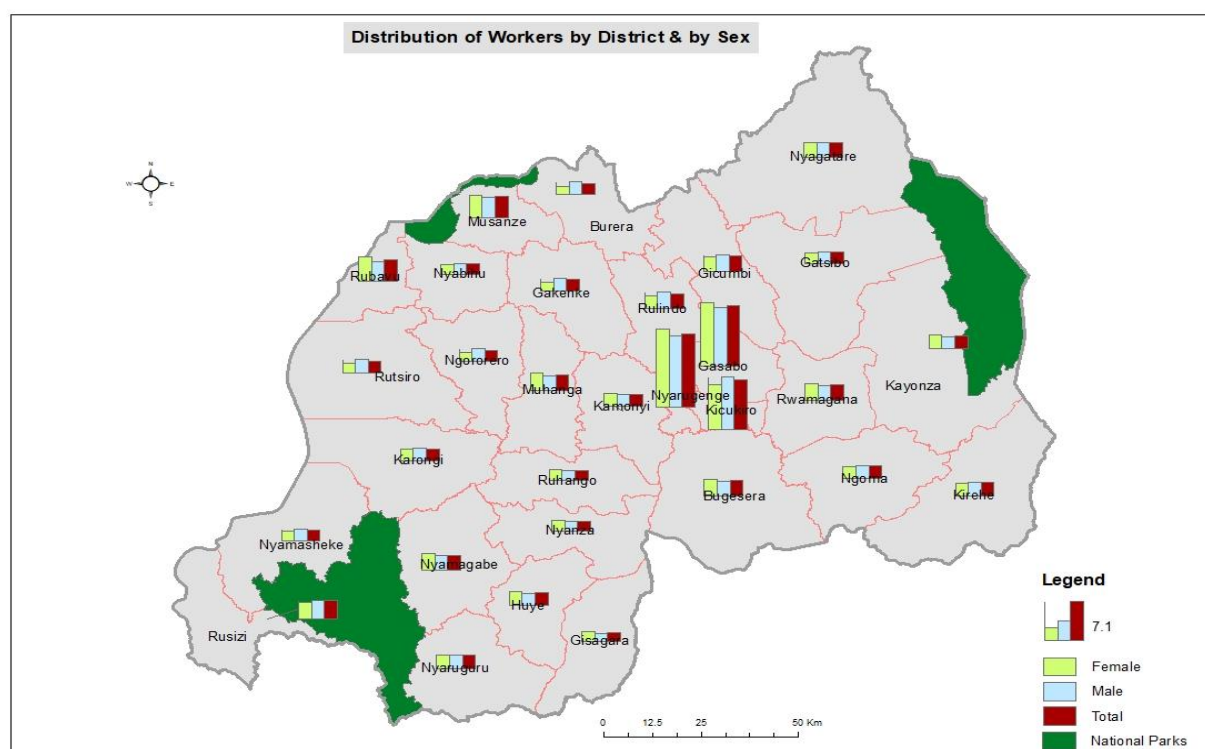
The total number of in-establishment workers reaches 616,737 persons (see Table 2.2.1 and Figure 9). In General, the distribution of workers by district is largely consistent with the distribution of the establishments by district. By District, the percentage of employed personnel shows relative high percentage of workers in districts of Kigali City where the percentage ranges from 9.0 percent (Kicukiro) to 13.6 percent (Nyarugenge). In the rest of the country the percentage of workers is as low as 1.5% in Gisagara and as high as 3.8 % in Rubavu and Musanze each. By province, Kigali City has the highest proportion of workers (34.5 percent). The other provinces range from 13.5 percent (North province) to 17.4 percent in South and western provinces.

Table 2.2.1: Distribution of workers by district and by sex

District/ Province	Count			Percentage		
	Total	Male	Female	Total	Male	Female
Nyarugenge	83,892	50,520	33,372	13.6	13.2	14.3
Gasabo	73,327	45,232	28,095	11.9	11.8	12.0
Kicukiro	55,392	36,363	19,029	9.0	9.5	8.2
Kigali City	212,611	132,115	80,496	34.5	34.5	34.5
Nyanza	10,643	6,372	4,271	1.7	1.7	1.8
Gisagara	9,019	5,234	3,785	1.5	1.4	1.6
Nyaruguru	14,677	8,957	5,720	2.4	2.3	2.5
Huye	14,247	8,124	6,123	2.3	2.1	2.6
Nyamagabe	16,478	9,690	6,788	2.7	2.5	2.9
Ruhango	11,075	6,548	4,527	1.8	1.7	1.9
Muhanga	17,623	10,110	7,513	2.9	2.6	3.2
Kamonyi	13,423	8,186	5,237	2.2	2.1	2.2
South Province	107,185	63,221	43,964	17.4	16.5	18.8
Karongi	15,249	9,511	5,738	2.5	2.5	2.5
Rutsiro	12,926	9,019	3,907	2.1	2.4	1.7
Rubavu	23,135	13,199	9,936	3.8	3.4	4.3
Nyabihu	11,246	7,270	3,976	1.8	1.9	1.7
Ngororero	12,100	8,479	3,621	2.0	2.2	1.6
Rusizi	19,840	12,777	7,063	3.2	3.3	3.0
Nyamasheke	12,743	8,314	4,429	2.1	2.2	1.9
West Province	107,239	68,569	38,670	17.4	17.9	16.6
Rulindo	16,827	11,339	5,488	2.7	3.0	2.4
Gakenke	12,555	8,669	3,886	2.0	2.3	1.7
Musanze	23,510	13,883	9,627	3.8	3.6	4.1
Burera	12,313	8,880	3,433	2.0	2.3	1.5
Gicumbi	18,233	11,956	6,277	3.0	3.1	2.7
North Province	83,438	54,727	28,711	13.5	14.3	12.3
Rwamagana	16,894	9,928	6,966	2.7	2.6	3.0
Nyagatare	16,037	9,706	6,331	2.6	2.5	2.7
Gatsibo	12,272	7,750	4,522	2.0	2.0	1.9
Kayanza	14,339	8,517	5,822	2.3	2.2	2.5
Kirehe	14,714	9,247	5,467	2.4	2.4	2.3
Ngoma	14,276	9,056	5,220	2.3	2.4	2.2
Bugesera	17,732	10,498	7,234	2.9	2.7	3.1
East Province	106,264	64,702	41,562	17.2	16.9	17.8
Total	616,737	383,334	233,403	100	100	100

Source : NISR, Rwanda Establishment Census 2017

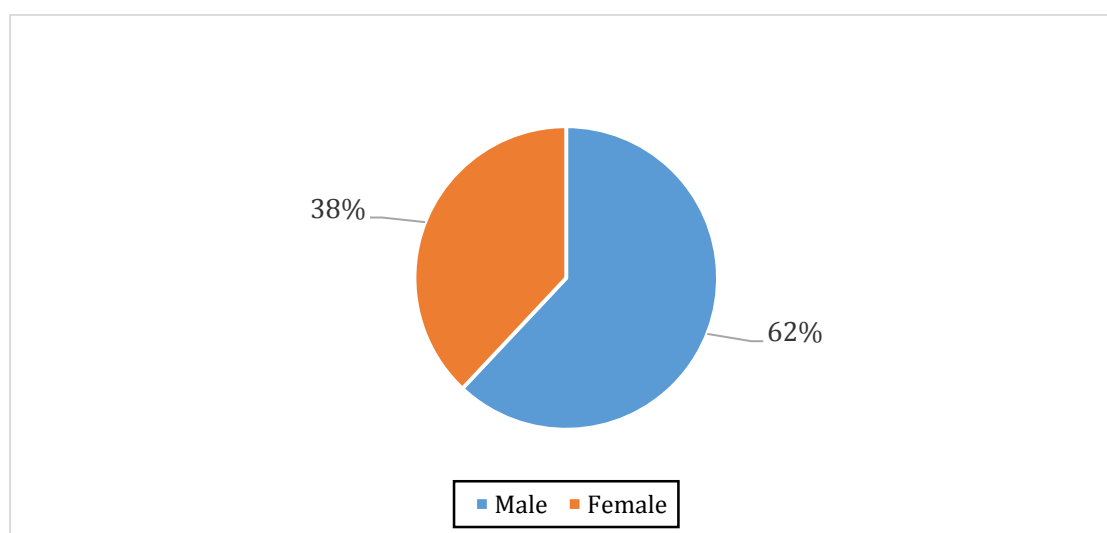
Figure 9: Distribution of workers by District and by sex



Source : NISR, Rwanda Establishment Census 2017

The distribution of workers by sex at national level indicates that 62 percent of workers are male (see Figure 10). This is not excluding that some sectors are or female dominated in term of sex of workers.

Figure 10: Employment in businesses by sex



Source : NISR, Rwanda Establishment Census 2017

The prevalence of female workers varies to some extent over districts; it ranges from 27.9 percent in Burera to 43 percent in Rubavu and Huye. On the other hand, the prevalence of male workers varies between 72% in Burera and 57% in Rubavu and Huye Districts.

By province, the highest prevalence of female is observed in South Province with 41 percent. On the other hand, male workers are more represented in North province with 66 percent- (see Table 2.2.2).

Table 2.2.2: Distribution of workers by district and sex

District/ Province	Count			Percentage		
	Total	Male	Female	Total	Male	Female
Nyarugenge	83,892	50,520	33,372	100.0	60.2	39.8
Gasabo	73,327	45,232	28,095	100.0	61.7	38.3
Kicukiro	55,392	36,363	19,029	100.0	65.6	34.4
Kigali City	212,611	132,115	80,496	100.0	62.1	37.9
Nyanza	10,643	6,372	4,271	100.0	59.9	40.1
Gisagara	9,019	5,234	3,785	100.0	58.0	42.0
Nyaruguru	14,677	8,957	5,720	100.0	61.0	39.0
Huye	14,247	8,124	6,123	100.0	57.0	43.0
Nyamagabe	16,478	9,690	6,788	100.0	58.8	41.2
Ruhango	11,075	6,548	4,527	100.0	59.1	40.9
Muhanga	17,623	10,110	7,513	100.0	57.4	42.6
Kamonyi	13,423	8,186	5,237	100.0	61.0	39.0
South Province	107,185	63,221	43,964	100.0	59.0	41.0
Karongi	15,249	9,511	5,738	100.0	62.4	37.6
Rutsiro	12,926	9,019	3,907	100.0	69.8	30.2
Rubavu	23,135	13,199	9,936	100.0	57.1	42.9
Nyabihu	11,246	7,270	3,976	100.0	64.6	35.4
Ngororero	12,100	8,479	3,621	100.0	70.1	29.9
Rusizi	19,840	12,777	7,063	100.0	64.4	35.6
Nyamasheke	12,743	8,314	4,429	100.0	65.2	34.8
West Province	107,239	68,569	38,670	100.0	63.9	36.1
Rulindo	16,827	11,339	5,488	100.0	67.4	32.6
Gakenke	12,555	8,669	3,886	100.0	69.0	31.0
Musanze	23,510	13,883	9,627	100.0	59.1	40.9
Burera	12,313	8,880	3,433	100.0	72.1	27.9
Gicumbi	18,233	11,956	6,277	100.0	65.6	34.4
North Province	83,438	54,727	28,711	100.0	65.6	34.4
Rwamagana	16,894	9,928	6,966	100.0	58.8	41.2
Nyagatare	16,037	9,706	6,331	100.0	60.5	39.5
Gatsibo	12,272	7,750	4,522	100.0	63.2	36.8
Kayonza	14,339	8,517	5,822	100.0	59.4	40.6
Kirehe	14,714	9,247	5,467	100.0	62.8	37.2
Ngoma	14,276	9,056	5,220	100.0	63.4	36.6
Bugesera	17,732	10,498	7,234	100.0	59.2	40.8
East Province	106,264	64,702	41,562	100.0	60.9	39.1
Rwanda	616,737	383,334	233,403	100.0	62.2	37.8

Source : NISR, Rwanda Establishment Census 2017

2.3. Distribution of workers by economic activities and by sex

As far as the Economic activity distribution of workers is concerned (see Table 2.2.3), it is found that about 65 percent of the workers are engaged in four economic activities: where 23.0 percent of workers belong to wholesale and retail trade; repair of motor vehicles and motorcycles; 10.9 percent of workers in manufacturing, 15.2 percent of workers are engaged in accommodation and food service activities and 15.5 percent of workers are engaged in educational activities. Furthermore, it is found that about 20 percent of

working persons are involved in other four economic activities: other services activities (7.3 percent), health and social work (4.8 percent); Public administration and defense; compulsory social security (4.2 percent), and administrative and support services activities (3.6 percent).

Table 2.3.1: Distribution of workers by economic activities and by sex

Economic Activities (ISIC level I)	Count			Percentage		
	Total	Male	Female	Total	Male	Female
Agriculture, forestry and fishing	31,999	19,333	12,666	5.2	5.0	5.4
Mining and quarrying	14,772	12,669	2,103	2.4	3.3	0.9
Manufacturing	66,931	41,453	25,478	10.9	10.8	10.9
Electricity, gas, steam and air conditioning supply	1,934	1,549	385	0.3	0.4	0.2
Water supply, sewage, waste management and remediation activities	2,857	1,803	1,054	0.5	0.5	0.5
Construction	8,546	6,896	1,650	1.4	1.8	0.7
Whole sale and retail trade; repair of motor vehicles and motorcycles	142,126	80,499	61,627	23.0	21.0	26.4
Transportation and storage	11,774	8,088	3,686	1.9	2.1	1.6
Accommodation and food service activities	93,568	59,168	34,400	15.2	15.4	14.7
Information and communication	3,137	2,325	812	0.5	0.6	0.3
Financial and insurance activities	12,356	7,039	5,317	2.0	1.8	2.3
Real estate activities	683	482	201	0.1	0.1	0.1
Professional, scientific and technical activities	4,688	3,166	1,522	0.8	0.8	0.7
Administrative and support services activities	22,347	17,257	5,090	3.6	4.5	2.2
Public administration and defense; compulsory social security	26,210	17,707	8,503	4.2	4.6	3.6
Education	95,867	55,469	40,398	15.5	14.5	17.3
Human health and social work activities	29,831	13,280	16,551	4.8	3.5	7.1
Arts, entertainment and recreation	1,753	980	773	0.3	0.3	0.3
Other services activities	45,320	34,149	11,171	7.3	8.9	4.8
Not stated	38	22	16	0.0	0.0	0.0
Total	616,737	383,334	233,403	100.0	100.0	100.0

Source : NISR, Rwanda Establishment Census 2017

With reference to the nature of certain economic activities which are mostly male dominated; the percentage of female workers is as low as 14.2 percent in mining and quarrying; 19.9 percent in electricity, gas, steam and air conditioning supply; 19.3 percent in construction. On the other extreme, the percentage of female workers attains its highest score in Human health and social work activities (55.5 percent), Arts (44.1 percent), whole sale and retail trade; repair of motor vehicles and motorcycles, entertainment and recreation (43.4 percent), Financial and insurance activities (43 percent). Agriculture, forestry and fishing (39.6 percent); remains also predominant economic activities for women.

On the other hand, male workers are more predominant in mining and quarrying (85.8 percent), electricity, gas, steam and air conditioning supply (80.1 percent), and construction (80.7 percent).

Table 2.3.2: Distribution of workers (counts and percentages) by sex and by economic activities

Economic Activities	Count			Percentage		
	Total	Male	Female	Total	Male	Female
Agriculture, forestry and fishing	31,999	19,333	12,666	100	60.4	39.6
Mining and quarrying	14,772	12,669	2,103	100	85.8	14.2
Manufacturing	66,931	41,453	25,478	100	61.9	38.1
Electricity, gas, steam and air conditioning supply	1,934	1,549	385	100	80.1	19.9
Water supply, sewage, waste management and remediation activities	2,857	1,803	1,054	100	63.1	36.9
Construction	8,546	6,896	1,650	100	80.7	19.3
Whole sale and retail trade; repair of motor vehicles and motorcycles	142,126	80,499	61,627	100	56.6	43.4
Transportation and storage	11,774	8,088	3,686	100	68.7	31.3
Accommodation and food service activities	93,568	59,168	34,400	100	63.2	36.8
Information and communication	3,137	2,325	812	100	74.1	25.9
Financial and insurance activities	12,356	7,039	5,317	100	57.0	43.0
Real estate activities	683	482	201	100	70.6	29.4
Professional, scientific and technical activities	4,688	3,166	1,522	100	67.5	32.5
Administrative and support services activities	22,347	17,257	5,090	100	77.2	22.8
Public administration and defense; compulsory social security	26,210	17,707	8,503	100	67.6	32.4
Education	95,867	55,469	40,398	100	57.9	42.1
Human health and social work activities	29,831	13,280	16,551	100	44.5	55.5
Arts, entertainment and recreation	1,753	980	773	100	55.9	44.1
Other services activities	45,320	34,149	11,171	100	75.4	24.6
Not stated	38	22	16	100	57.9	42.1
Total	616,737	383,334	233,403	100	62.2	37.8

Source : NISR, Rwanda Establishment Census 2017

2.4. Changes in establishments' characteristics since 2014

A comparison of 2014 Establishment Census with 2017 establishment census shows that there was an increase of number of establishments from 154,236 establishments in 2014 to 190,288 establishments in 2017 (an increase of 23.4 percent). The increase of the number of establishments is much greater in urban than in rural areas. The number of establishments increased from 58,438 to 75,449 establishments in urban areas (29 percent) and 95,798 to 114,839 establishments in rural areas (20 percent), between 2014 and 2017 respectively.

As far as private and business oriented mixed establishments are concerned, the number of establishments increases by 24 percent in total business oriented establishments. Similarly, to all establishments, the number of business oriented establishments has increased more in urban areas (30 percent) than in rural areas (20.3 percent) – (see Table 2.4.1).

Table 2.4.1: Change of all establishments and business oriented establishments from 2014 to 2017 by residence (rural/urban)

Year	All establishments			Business oriented establishments		
	Total	Urban	Rural	Total	Urban	Rural
2014	154,236	58,438	95,798	148,376	56,795	91,581
2017	190,288	75,449	114,839	183,867	73,720	110,147
% increase	23.4%	29.1%	19.9%	23.9%	29.8%	20.3%

Source : NISR, Rwanda Establishment Census 2017

2.4.1. Changes of the number of establishments from 2014 to 2017 according to economic activity

The distribution of businesses by economic activity shows that in term of numbers, the majority of economic activities achieved a positive growth (see Table 2.4.2). The number of real estate activities increased from 4 to 103 establishments, followed by water supply, sewage, waste management and remediation activities with an increase from 49 establishments to 574 from 2014 to 2017 respectively. There is a set of economic activities that has shown an increase of less than 30 percent. Those are the transportation and storage (29.8 percent), whole sale and retail trade; repair of motor vehicles and motorcycles (22.4 percent) and mining and quarrying (8.9 percent). However, there is a decrease between 2014 and 2017 for agriculture, forestry and fishing (-24.7 Percent).

Table 2.4.2: Change of private establishments and business oriented mixed establishments from 2014 to 2017 by economic activity

Economic Activity (ISIC level I)	2014	2017	% change
Agriculture, forestry and fishing	724	545	(24.7)
Mining and quarrying	281	306	8.9
Manufacturing	10,730	14,171	32.1
Electricity, gas, steam and air conditioning supply	20	127	535.0
Water supply, sewage, waste management and remediation activities	49	574	1,071.4
Construction	156	156	0.0
Whole sale and retail trade; repair of motor vehicles and motorcycles	78,453	96,002	22.4
Transportation and storage	282	366	29.8
Accommodation and food service activities	44,621	51,830	16.2
Information and communication	397	1,130	184.6
Financial and insurance activities	1,146	1,530	33.5
Real estate activities	4	103	2,475.0
Professional, scientific and technical activities	932	1,207	29.5
Administrative and support services activities	917	1,401	52.8
Education	499	1,014	103.2
Human health and social work activities	458	617	34.7
Arts, entertainment and recreation	131	430	228.2
Other services activities	8495	12,355	45.4
Not stated	0	3	-
Total	148,376	183,867	23.9

Source : NISR, Rwanda Establishment Census 2014 & 2017

Table 2.4.3 shows the change (in percentage) of private establishments and business oriented public and private partnership by economic activity according to urban/rural areas between 2014 to 2017.

In rural areas, the highest increase in the number of establishments between the two censuses was observed in water supply, sewage, waste management and remediation activities the number of establishments increased from 21 to 323 establishments, followed by electricity, gas, steam and air conditioning supply where the number of establishments has increased from 5 to 29 establishments, real estate activities , where the number of establishments increased from one to 5 establishments; while in arts, entertainment and recreation, the number of establishments increased from 20 to 99 establishments and information and communication from 158 to 373 establishments.

For the remaining economic activities which experienced growth during the period, the increase range from 11 percent for mining and quarrying to 77.4 percent for education. Some economic activities in rural areas decreased: for agriculture: (- 25 percent), forestry and fishing, construction (- 50 percent).

In the same vein, in urban area, there were some economic activities for which the number of establishments increased from 2014 to 2017, and for others the number has decreased. The economic activity which has shown significant increase in urban areas are real estate activities where the number of establishments has increased from 3 to 98; water supply, sewage, waste management and remediation activities has increased from 28 to 251 and electricity, gas, steam and air conditioning supply from 15 to 98 establishments.

For the remaining economic activities, which experienced growth, percentage increase varies from 20.5 percent for manufacturing to 213.8 percent for information and communication (increase from 239 to 757 establishments).

Regarding the declining of economic activities in urban areas, the highest decrease in urban areas was reported for agriculture, forestry and fishing (24.5 percent) and mining and quarrying (5.7 percent).

Table 2.4.3: Change of private establishments and business oriented public and private partnership by economic activity according to location areas from 2014 to 2017.

Economic Activity (ISIC level I)	Urban			Rural		
	2014	2017	% changes	2014	2017	% changes
Agriculture, forestry and fishing	102	77	-24.5	622	468	-24.8
Mining and quarrying	35	33	-5.7	246	273	11.0
Manufacturing	5,421	6,530	20.5	5,309	7,641	43.9
Electricity, gas, steam and air conditioning supply	15	98	553.3	5	29	480.0
Water supply, sewage, waste management and remediation activities	28	251	796.4	21	323	1438.1
Construction	142	149	4.9	14	7	-50.0
Whole sale and retail trade; repair of motor vehicles and motorcycles	36,352	46,047	26.7	42,101	49,955	18.7
Transportation and storage	216	281	30.1	66	85	28.8
Accommodation and food service activities	8,076	10,142	25.6	36,545	41,688	14.1
Information and communication	239	757	216.7	158	373	136.1
Financial and insurance activities	631	877	39.0	515	653	26.8
Real estate activities	3	98	3166.7	1	5	400.0
Professional, scientific and technical activities	750	987	31.6	182	220	20.9
Administrative and support services activities	639	942	47.4	278	459	65.1
Education	304	668	119.7	195	346	77.4
Human health and social work activities	291	386	32.6	167	231	38.3
Arts, entertainment and recreation	111	331	198.2	20	99	395.0
Other services activities	3,374	5,063	50.1	5,121	7,292	42.4
Not stated	0	3	-	-	-	-
Total	56,795	73,720	29.8	91,581	110,147	20.3

Source : NISR, Rwanda Establishment Census 2014 & 2017

2.4.2. Changes of the number of establishments from 2014 to 2017 by District

Table 2.3.4 shows that all districts have experienced an increase in number of establishments between 2014 and 2017. The change varies substantially over districts, where it is at its lowest levels: 2.4 percent for Huye, 2.5 percent for Gisagara and 8.3 for Karongi districts. The uppermost increase (43.0 percent) has been observed in Kirehe district. For the remaining districts, the increase fluctuates from 9.4 percent in Nyagatare and Gatsibo to 41.8 percent in Kicukiro district.

By province, Kigali City has the highest increase in establishments (34.0 percent) followed by North Province (25.0 percent), East province (22.5 percent), West province (21.3 percent) and South (17.0 percent).

Table 2.4.4: Change of private establishments and business oriented public and private partnership by district and province from 2014 to 2017

District/Province	2014	2017	% change
Nyarugenge	11,971	15,665	30.9
Gasabo	11,966	15,793	32.0
Kicukiro	7,831	11,103	41.8
Kigali City	31,768	42,561	34.0
Nyanza	3,197	3,833	19.9
Gisagara	2,453	2,515	2.5
Nyaruguru	3,132	3,470	10.8
Huye	4,357	4,463	2.4
Nyamagabe	4,103	4,683	14.1
Ruhango	3,355	3,968	18.3
Muhanga	5,789	7,267	25.5
Kamonyi	4,473	5,893	31.7
South Province	30,859	36,092	17.0
Karongi	4,308	4,664	8.3
Rutsiro	4,037	4,803	19.0
Rubavu	6,426	8,744	36.1
Nyabihu	3,493	3,920	12.2
Ngororero	4,018	4,820	20.0
Rusizi	5,090	6,534	28.4
Nyamasheke	4,178	4,774	14.3
West Province	31,550	38,259	21.3
Rulindo	3,593	4,424	23.1
Gakenke	3,881	4,377	12.8
Musanze	6,447	8,775	36.1
Burera	3,756	4,512	20.1
Gicumbi	4,995	6,250	25.1
North Province	22,672	28,338	25.0
Rwamagana	4,702	5,892	25.3
Nyagatare	5,855	6,404	9.4
Gatsibo	4,283	4,686	9.4
Kayanza	3,735	5,082	36.1
Kirehe	3,940	5,634	43.0
Ngoma	3,858	4,503	16.7
Bugesera	5,154	6,416	24.5
East Province	31,527	38,617	22.5
Total	148,376	183,867	23.9

Source : NISR, Rwanda Establishment Census 2014 & 2017

2.4.3. Change of the number of enterprises by size from 2014 to 2017

In 2017, Establishment Census, the enterprise's size is estimated basing on the number of workers per establishment. The following four categories were defined: Micro (1 to 3 workers), Small (4-30 workers), Medium (31-100 workers) and Large 100 workers and above).

With regard to the enterprise's size, there is an increase in all size categories. The highest increase is observed for medium enterprises (26.5 percent), followed by micro enterprises (24.5 percent), large (23.0 percent) while small size enterprises have achieved the lowest increase (12.8 percent).

Table 2.4.5: Change of private enterprises and public business oriented enterprises by size categories from 2014 to 2017.

Size	Count		% increase
	2014	2017	
Micro(1-3)	138,039	171,849	24.5
Small(4-30)	9,585	10,815	12.8
Medium(31-100)	539	682	26.5
Large(100+)	213	262	23.0
Total	148,376	183,608	23.7

Source : NISR, Rwanda Establishment Census 2014 & 2017

2.4.4. Change in employment opportunities from 2014 to 2017 by economic activities.

Table 2.4.6 displays employment opportunities changes by economic activities. In total, the increase in employment opportunities (31.0 percent) exceeds the increase in the number of establishments between 2014 and 2017 (23.7 percent).

The increase in employment opportunities is profound for real estate activities where the number of employees increased from 9 to 679 employed persons, and other services activities from 857 to 30,691 employed persons in 2014 and 2017 respectively. For the remaining economic activities' employment opportunities, the level ranges from 5.6 percent for financial and insurance activities, 704 to 2,650 employed persons for Water supply, sewage, waste management and remediation activities and from 4,532 to 11,442 employed persons for transportation and storage activities from 2014 to 2017 respectively.

On the other hand, some economic activities have declined in employment opportunities size during the indicated period. The highest decrease observed is 59 percent for Arts, entertainment and recreation, followed by Human health and social work activities (- 47.3 percent) between 2014 and 2017.

Table 2.4.6: Employment opportunities change in private establishments and business oriented public and private partnership by economic activity from 2014 to 2017.

Economic Activity (ISIC level I)	2014	2017	% change
Agriculture, forestry and fishing	26,273	31,870	21.3
Mining and quarrying	16,182	14,765	-8.8
Manufacturing	39,581	66,650	68.4
Electricity, gas, steam and air conditioning supply	1,747	1,740	-0.4
Water supply, sewage, waste management and remediation activities	704	2,650	276.4
Construction	5,087	8,523	67.5
Whole sale and retail trade; repair of motor vehicles and motorcycles	120,419	141,054	17.1
Transportation and storage	4,532	11,442	152.5
Accommodation and food service activities	82,040	93,208	13.6
Information and communication	1,824	3,060	67.8
Financial and insurance activities	11,195	11,827	5.6
Real estate activities	9	679	7444.4
Professional, scientific and technical activities	2,861	4,046	41.4
Administrative and support services activities	11,045	22,199	101.0
Education	17,636	15,170	-14.0
Human health and social work activities	9,323	4,910	-47.3
Arts, entertainment and recreation	4,109	1,684	-59.0
Other services activities	857	30,691	3481.2
Not stated	459	38	-91.7
Total	355,883	466,206	31.0

Source : NISR, Rwanda Establishment Census 2014 & 2017

Table 2.4.7 reveals changes in employment opportunities by size category of establishment. There is increase in employment opportunities in all categories of establishments. The employment opportunities increase from 10.6 percent for small establishments to 89.8 percent for large establishments.

Table 2.4.7: Employment opportunities change in private enterprises and public business oriented enterprise by size categories from 2014 to 2017

Size	Count		% change
	2014	2017	
Micro(1-3)	186,357	219,723	17.9
Small(4-30)	72,153	79,789	10.6
Medium(31-100)	27,624	34,286	24.1
Large(100+)	69,749	132,408	89.8
Total	355,883	466,206	31.0

Source : NISR, Rwanda Establishment Census 2014 & 2017

The table 2.4.8 below depicts the employment change by location area (urban/rural), the employment opportunities increased in both location areas and the highest increase is in urban areas with 35.2 percent while in rural areas, the increase is about 26.4 percent.

Table 2.4.8: Employment opportunities change in private establishments and business oriented public and private partnership by establishments' location areas from 2014 to 2017.

Location	Counts		% change
	2014	2017	
Urban	185,636	251,045	35.2
Rural	170,247	215,161	26.4
Total	355,883	466,206	31.0

Source : NISR, Rwanda Establishment Census 2014 & 2017

CHAPTER THREE: FORMAL AND INFORMAL SECTOR

3.1. Criteria for classification of enterprises into formal/informal sectors on the basis of the 2017 Establishment Census

The 2017 Establishment Census has enumerated all establishments in Rwanda. The establishment is defined as an enterprise or a part of enterprise with a constant site, performing one or more economic activity under one administration.

An enterprise, on the other hand, is either a standalone establishment or a multi-branch entity; each of its branches is considered as an establishment.

An enterprise, rather than establishment, is the unit which has been used for the definition of formal/informal sector in Rwanda.

The 2017 Establishment Census comprises some information that can be used in creating an objective and evidence based definition of formal/informal economic sectors in Rwanda.

This information includes:

- Registration at Rwanda Revenue Authority (RRA): registration is verified if the enterprise pays any of VAT, TPR or income taxes.
- Whether the enterprise maintains regular operational accounts: the regular operational accounts are indispensable in compiling all other accounts such as profit/loss account, balance sheet, income statement, etc.
- Total number of employed workers: employment includes self-employed, employers, unpaid family workers and hired employees.
- Production of goods/services for sale or barter: this information item has not specifically been included in the establishment census questionnaire. Nonetheless the Industry classification (ISIC-R 6) of the enterprise main economic activity has been used as a proxy to determine whether the enterprise produces good/services for sale or barter.

Since the size criterion (in terms of number of employed persons) can misclassify many small enterprises into formal sector, it was decided to relax the size criterion and limit the definition to Maintaining operational accounts and RRA registration, in addition to production of goods/services for sale or barter in non-agricultural activities.

In view of the above considerations, the criteria of defining formal/informal sectors in Rwanda are presented in Table 3.1.

Table 3.1: The classification characteristics of enterprises into Formal and Informal sectors in Rwanda

Criterion	Formal Sector	Informal Sector
Regular Operational Accounts	Yes	No
RRA registration	Yes	No
Production of goods/services for sale or barter in non-agricultural activities	Yes	Yes

3.2. Prevalence of formal and informal enterprises in Rwanda

On the basis of the above criterion of formal and informal enterprises, informal enterprises are predominant in Rwanda. Overall, 93% of business oriented enterprises are in informal sector (167,180 enterprises).

Formal enterprises amount to 13,566 enterprises equivalent to 8 percent of all eligible enterprises operating in Rwanda at the time of data collection (Table 3.2). While public and public private partnership (PPP) enterprises are all classified as formal, 54 percent of cooperatives and only 7 percent of private enterprises classified as formal.

On the other hand, informal enterprises are predominant among the private sector (93 percent) and cooperatives (46 percent).

Table 3.2: Prevalence of Formal/informal enterprises according to formality status

Institutional sector	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Private sector	178,411	12,281	166,130	100	6.9	93.1
Cooperative	2,281	1,231	1,050	100	54.0	46.0
Public sector	18	18	0	100	100	0
Public Private Partnership	36	36	0	100	100	0
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3. Characteristics of Formal and Informal Enterprises in Rwanda

3.3.1. Prevalence of Formal/Informal enterprises according to Institutional Sector

According to the table 3.3, among all enterprises, 99 percent operate as private while about one percent of all enterprises is operate as cooperatives, public sector or Public and private partnership.

In addition, table 3.3 shows that the majority of formal enterprises (90 percent) are in private sector. Cooperatives, public private partnership (PPP) and public sector have respectively 9, 0.3 and 0.1 percent of formal categories respectively.

Table 3.3: Prevalence of Formal/informal enterprises according to institutional sector

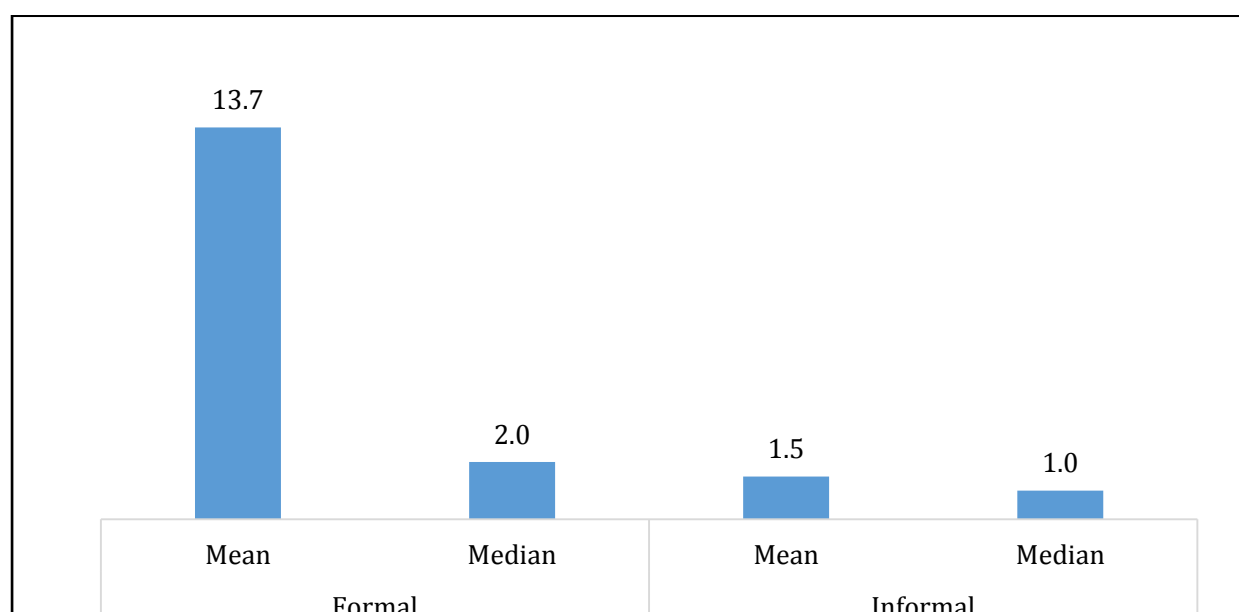
Institutional sector	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Private sector	178,411	12,281	166,130	98.7	90.5	99.4
Cooperative	2,281	1,231	1,050	1.3	9.1	0.6
Public sector	18	18	0	0.0	0.1	0
Public Private Partnership	36	36	0	0.0	0.3	0
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

3.3.2. Distribution of formal/informal enterprises by size

The Figure 11 shows the distribution of enterprises into formal and informal category by size. Clearly the formal enterprises tend to be larger than informal enterprises. Moreover, the mean and median size of formal enterprises (13.7 and 2) substantially exceed those of informal enterprises (1.5 and 1).

Figure 11: Mean and Median size of formal and informal enterprises



Source : NISR, Rwanda Establishment Census 2017

Table 3.4 shows that 94 percent of enterprises are of micro size meaning that they have between one and three employees. About 6 percent of these enterprises have four and more employees.

Comparing the formal and informal sector, 97 percent of informal enterprises and 60 percent of formal enterprises are micro enterprises (1 to 3 employees).

On the other hand, 3 percent of informal and 34 percent of formal sector are small enterprises. Overall, 5 percent of formal sector have more than 30 employees, while only 0.1 percent of informal sector have more than 30 employees.

Table 3.4: Distribution of enterprises into formal and informal by size

Size	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Micro(1-3)	170,161	8,173	161,988	94.1	60.2	96.9
Small(4-30)	9,712	4,660	5,052	5.4	34.4	3.0
Medium(31-100)	609	493	116	0.3	3.6	0.1
Large(100+)	264	240	24	0.1	1.8	0.0
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

Table 3.5 reveals that about 5 percent of micro-enterprises are formal, 91 percent of large enterprises are formal. On the other hand, 95 percent of micro-enterprises are informal, while 9 percent of large enterprises are of informal.

Table 3. 5: Prevalence of Formal/informal enterprises by size

Size	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Micro(1-3)	170,161	8,173	161,988	100	4.8	95.2
Small(4-30)	9,712	4,660	5,052	100	48.0	52.0
Medium(31-100)	609	493	116	100	81.0	19.0
Large(100+)	264	240	24	100	90.9	9.1
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.3. Distribution of formal and informal enterprises according to Economic Activity

Table 3.6 displays the economic activity distribution within formal and informal enterprises. Overall, 53 percent of the whole sale and retail trade; repair of motor vehicles and motorcycles economic activity are classified as informal enterprises, 29 percent of accommodation and food service activities are classified as informal enterprises. At middle level, the manufacturing and other services activities represent 8 percent and 7 percent of informal activities respectively.

The percentage of formal enterprises by economic activity exceeds or is in the same magnitude as informal sector enterprises for the majority of economic activities. In most of economic activities the formal sector is predominant except for the whole sale and retail trade; repair of motor vehicles and motorcycles (53% for informal and 50% for the formal), and other economic activities not stated (7% for the informal and 5% for the formal sector). On the other hand, accommodation and food service activities represent 15 percent and 30 percent for formal and informal activities respectively.

Table 3.6: Distribution of Formal/informal enterprises by economic activity

Economic Activity	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Mining and quarrying	270	122	148	0.1	0.9	0.1
Manufacturing	14,038	1,057	12,981	7.8	7.8	7.8
Electricity, gas, steam and air conditioning supply	60	37	23	0.0	0.3	0.0
Water supply, sewage, waste management and remediation activities	445	41	404	0.2	0.3	0.2
Construction	152	119	33	0.1	0.9	0.0
Whole sale and retail trade; repair of motor vehicles and motorcycles	95,136	6,719	88,417	52.6	49.5	52.9
Transportation and storage	289	118	171	0.2	0.9	0.1
Accommodation and food service activities	51,678	1,982	49,696	28.6	14.6	29.7
Information and communication	1,080	151	929	0.6	1.1	0.6
Financial and insurance activities	1,006	705	301	0.6	5.2	0.2
Real estate activities	100	70	30	0.1	0.5	0.0
Professional, scientific and technical activities	1,190	459	731	0.7	3.4	0.4
Administrative and support services activities	1,381	349	1,032	0.8	2.6	0.6
Private formal Education	948	619	329	0.5	4.6	0.2
Human health and social work activities	591	332	259	0.3	2.4	0.2
Arts, entertainment and recreation	250	47	203	0.1	0.3	0.1
Other services activities	12,129	636	11,493	6.7	4.7	6.9
Not stated	3	3	0	0.0	0.0	0.0
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

The table 3.7 shows the prevalence of formal and informal enterprises by economic activities. Formal enterprises are more predominant in the following economic activities: construction (78 percent), financial and insurance activities and real estate activities (70 percent each), electricity, gas, steam and air conditioning supply (62 percent), and private formal education (65 percent), Human health and social work activities (56 percent). On the other hand, Formal enterprises are less represented in Water supply, sewage, waste management and remediation activities (9 percent), manufacturing (7.5 percent), Whole sale and retail trade; repair of motor vehicles and motorcycles (7 percent), Accommodation and food service activities (4 percent).

As far as informal enterprises are concerned, informal enterprises are more represented in the following activities: accommodation and food service activities (96 percent), manufacturing (93 percent), whole sale and retail trade; repair of motor vehicles and motorcycles (93 percent), Water supply, sewage, waste management and remediation activities (91 percent), Information and communication (86 percent) and Arts, entertainment and recreation (81 percent). On the other hand, Informal enterprises are less represented in Human health and social work activities (44 percent), electricity, gas, steam and air conditioning supply (38 percent), private formal education (35 percent),

Financial and insurance activities and real estate activities (30 percent each) and construction (22 percent).

Table 3.7: Prevalence of formal/informal enterprises by economic activity

Economic Activity	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Mining and quarrying	270	122	148	100	45.2	54.8
Manufacturing	14,038	1,057	12,981	100	7.5	92.5
Electricity, gas, steam and air conditioning supply	60	37	23	100	61.7	38.3
Water supply, sewage, waste management and remediation activities	445	41	404	100	9.2	90.8
Construction	152	119	33	100	78.3	21.7
Whole sale and retail trade; repair of motor vehicles and motorcycles	95,136	6,719	88,417	100	7.1	92.9
Transportation and storage	289	118	171	100	40.8	59.2
Accommodation and food service activities	51,678	1,982	49,696	100	3.8	96.2
Information and communication	1,080	151	929	100	14.0	86.0
Financial and insurance activities	1,006	705	301	100	70.1	29.9
Real estate activities	100	70	30	100	70.0	30.0
Professional, scientific and technical activities	1,190	459	731	100	38.6	61.4
Administrative and support services activities	1,381	349	1,032	100	25.3	74.7
Private formal Education	948	619	329	100	65.3	34.7
Human health and social work activities	591	332	259	100	56.2	43.8
Arts, entertainment and recreation	250	47	203	100	18.8	81.2
Other services activities	12,129	636	11,493	100	5.2	94.8
Not stated	3	3	0	100	100.0	0.0
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.4. Distribution of Formal/Informal enterprises according to urban/rural residence

Expectedly, the formal enterprises are concentrated in urban (76 percent) rather than rural (24 percent). The reverse pattern appears for informal enterprises where 63 percent of informal establishments are located in rural areas while 37 percent are located in urban – (see Table 3.8).

Table 3.8: Distribution of Formal/Informal enterprises by location (urban/Rural)

Residence type	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Urban	71,890	10,258	61,632	39.8	75.6	36.9
Rural	108,856	3,308	105,548	60.2	24.4	63.1
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

Overall, informal sector is predominant in both rural and urban areas. The table 3.8 below shows that the informal sector is predominant in urban as well as in rural area with 86 percent and 97 percent of enterprises are located in urban and rural areas respectively. On

the other hand, 14 percent and 3 percent of formal enterprises are located in urban and rural area respectively (see Table 3.9).

Table 3. 9: Prevalence of Formal/informal enterprises by urban/Rural residence

Residence type	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Urban	71,890	10,258	61,632	100	14.3	85.7
Rural	108,856	3,308	105,548	100	3.0	97.0
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.5. Distribution of formal and informal enterprises by District and by province

The highest concentration of formal enterprises is in City of Kigali, with 49 percent. In the other provinces it varies from 10.6 percent in North province, 14.7 percent in East province (see Table 3.10 and Figure 12) while the informal enterprises are more concentrated in East and West province with 21.5 percent each. By districts, the Kigali City's districts have the high concentration of formal enterprises: Nyarugenge (21 percent), Gasabo (19.2 percent) and Kicukiro with 9 percent. The lowest concentration of formal enterprises is found in Gisagara, Nyamagabe, Rutsiro, Nyabihu, Ngororero and Burera Districts with less than one percent of the formal enterprises.

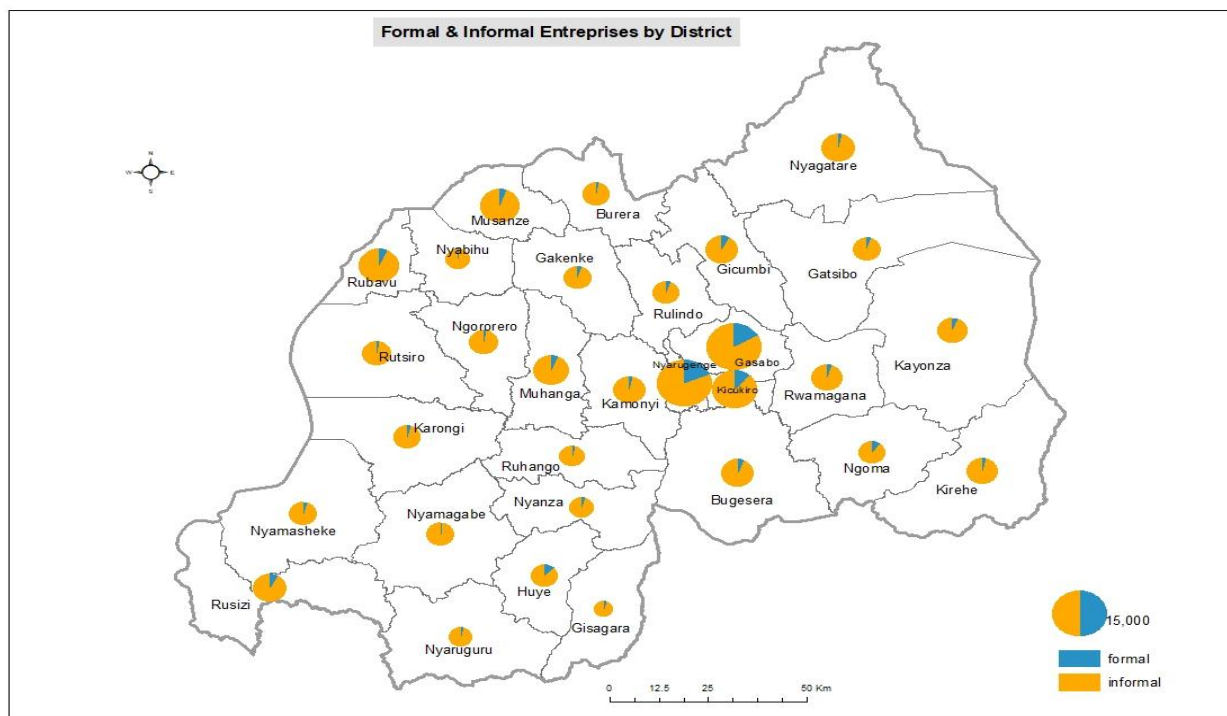
Similarly, the informal sector is more concentrated in Districts of Kigali City where Nyarugenge, Gasabo and Kicukiro Districts have 7.5 percent, 7.7 percent and 5.8 percent of the informal enterprises respectively. In the other Districts, the distribution of the informal enterprise varies from 1.4 percent in Gisagara District to 4.9 percent in Musanze District.

Table 3.10: Distribution of formal and informal enterprises by District and by Province

DISTRICT/Province	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Nyarugenge	15,375	2,869	12,506	8.5	21.1	7.5
Gasabo	15,488	2,603	12,885	8.6	19.2	7.7
Kicukiro	10,873	1,215	9,658	6.0	9.0	5.8
Kigali City	41,736	6,687	35,049	23.1	49.3	21.0
Nyanza	3,736	143	3,593	2.1	1.1	2.1
Gisagara	2,478	93	2,385	1.4	0.7	1.4
Nyaruguru	3,416	135	3,281	1.9	1.0	2.0
Huye	4,344	530	3,814	2.4	3.9	2.3
Nyamagabe	4,619	111	4,508	2.6	0.8	2.7
Ruhango	3,884	154	3,730	2.1	1.1	2.2
Muhanga	7,130	464	6,666	3.9	3.4	4.0
Kamonyi	5,801	164	5,637	3.2	1.2	3.4
South Province	35,408	1,794	33,614	19.6	13.2	20.1
Karongi	4,573	173	4,400	2.5	1.3	2.6
Rutsiro	4,763	97	4,666	2.6	0.7	2.8
Rubavu	8,559	531	8,028	4.7	3.9	4.8
Nyabihu	3,844	60	3,784	2.1	0.4	2.3
Ngororero	4,755	88	4,667	2.6	0.6	2.8
Rusizi	6,384	505	5,879	3.5	3.7	3.5
Nyamasheke	4,696	195	4,501	2.6	1.4	2.7
West Province	37,574	1,649	35,925	20.8	12.2	21.5
Rulindo	4,358	230	4,128	2.4	1.7	2.5
Gakenke	4,355	205	4,150	2.4	1.5	2.5
Musanze	8,652	470	8,182	4.8	3.5	4.9
Burera	4,474	98	4,376	2.5	0.7	2.6
Gicumbi	6,187	436	5,751	3.4	3.2	3.4
North Province	28,026	1,439	26,587	15.5	10.6	15.9
Rwamagana	5,788	249	5,539	3.2	1.8	3.3
Nyagatare	6,315	212	6,103	3.5	1.6	3.7
Gatsibo	4,623	237	4,386	2.6	1.7	2.6
Kayanza	5,005	265	4,740	2.8	2.0	2.8
Kirehe	5,573	183	5,390	3.1	1.3	3.2
Ngoma	4,420	441	3,979	2.4	3.3	2.4
Bugesera	6,278	410	5,868	3.5	3.0	3.5
East Province	38,002	1,997	36,005	21.0	14.7	21.5
Total	180,746	13,566	167,180	100.0	100.0	100.0

Source : NISR, Rwanda Establishment Census 2017

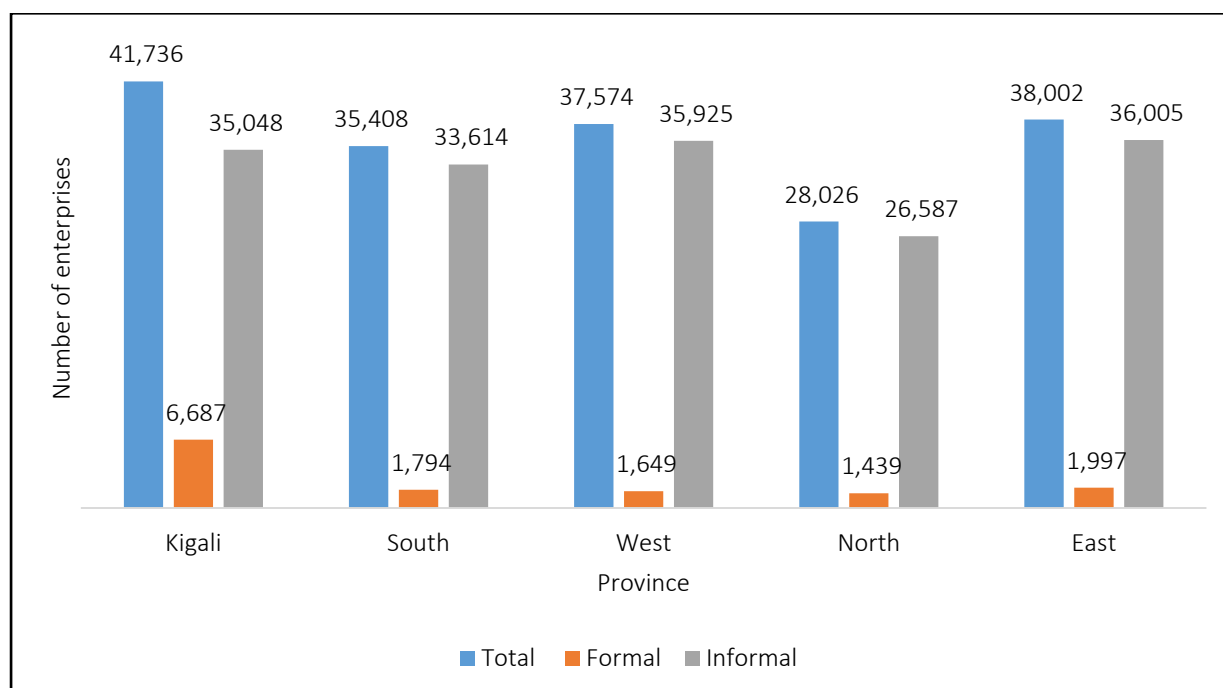
Figure 12: Distribution of formal/Informal establishments by District



Source : NISR, Rwanda Establishment Census 2017

Overall by province, formal and informal enterprises are predominant in all provinces. Kigali has the highest number of formal enterprises (6,687) the lowest number of formal enterprises is in North (1,439). On the other hand, the highest number of informal is found in Eastern province (36,005), the lowest number of informal enterprises is in North (26,587) (see Figure 13).

Figure 13: Distribution of formal/Informal enterprises by province



Source : NISR, Rwanda Establishment Census 2017

3.3.6. Distribution of formal and informal enterprises by year of starting operations

The table 3.11 shows the time trend of the year of starting operations for formal and informal enterprises. The table below reveals that over than 87 percent of enumerated enterprises have started operations in Rwanda between 2012 and 2017. Comparing the informal and formal enterprises, 69 percent of formal enterprises have started operating in Rwanda between 2012 and 2017 while 88 percent of the informal enterprises have started during the same period.

Table 3. 11: Distribution of formal/Informal enterprises according to year of starting operations in Rwanda

Year of starting	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Before 1970	133	68	65	0.1	0.5	0.0
1970 -1999	2,580	543	2,037	1.4	4.0	1.2
2000 - 2011	20,444	3,364	17,080	11.3	24.8	10.2
2012 - 2014	30,775	3,218	27,557	17.0	23.7	16.5
2015 - 2017	126,550	6,122	120,428	70.0	45.1	72.0
Not stated	264	251	13	0.1	1.9	0.0
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

3.3.7 Prevalence of formal and informal enterprises by year of starting operations

For the prevalence the table 3.12 shows the prevalence of informal and formal enterprises vary inversely with the time. The prevalence of formal enterprises decreases with the time decreasing from 51 percent for enterprises that started the operations before 1970 to 5 percent of those started operations between 2015 and 2017. On the other hand, the

prevalence of informal enterprises increases with the time from 49 percent for enterprises that started the operations before 1970 to 95 percent of those started operations between 2015 and 2017. The tendency here below confirms with the fact that informal sector is predominant all the time.

Table 3.12: Prevalence of formal/Informal enterprises according to year of starting operations in Rwanda

Year of starting	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Before 1970	133	68	65	100	51.1	48.9
1970 -1999	2,580	543	2,037	100	21.0	79.0
2000 - 2011	20,444	3,364	17,080	100	16.5	83.5
2012 - 2014	30,775	3,218	27,557	100	10.5	89.5
2015 - 2017	126,550	6,122	120,428	100	4.8	95.2
Not stated	264	251	13	100	95.1	4.9
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.8. Distribution of formal and informal enterprises in private and public partnership by level capital employed

In general, 76 percent of enterprises reported to use lower capital (less than Frw 500,000) while 22 percent of enterprises use a capital estimated to be between Frw 500,000 and 15,000,000 (see Table 3.13). As expected, the capital employed of formal enterprises is expected to be greater than the one of informal enterprises. Lower capital employed (less than 500,000 Frw) is reported by 19 percent for formal enterprise compared with 81 percent for informal enterprises.

Table 3.13: Distribution of formal and informal enterprises in private and public partnership by employed capital

Employed capital	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Less than 500,000	137,390	2,584	134,806	76	19	80.6
500,000 – 15,000,000	39,000	7,460	31,540	21.6	55	18.9
More than 15 to 75 million	2,374	1,784	590	1.3	13.2	0.4
More than 75 million	1517	1424	93	0.8	10.5	0.1
Not stated	465	314	151	0.3	2.3	0.1
Total	180,746	13,566	167,180	100	100	100

Source : NISR, Rwanda Establishment Census 2017

The table 3.14 represents the proportion of Formal/informal enterprises in private and public private partnership by the level of capital employed. It shows that the number of formal enterprises increase when the level of capital employed increases. By level of capital 2 percent of enterprises are classified in formal category if they use a capital of less than Frw 500,000 and 94 percent of enterprises are formal when they use a capital which is more than Frw 75 million.

Table 3.14: Prevalence of formal/informal enterprises in private and public private partnership by employed capital

Employed capital	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Less than 500,000	137,390	2,584	134,806	100	1.9	98.1
500,000 – 15,000,000	39,000	7,460	31,540	100	19.1	80.9
More than 15 to 75 millions	2,374	1,784	590	100	75.1	24.9
More than 75 million	1517	1424	93	100	93.9	6.1
Not stated	465	314	151	100	67.5	32.5
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.8 Distribution of formal/Informal enterprises in private and public private partnership which started operations in or before 2016 by the category of reported turnover in 2016.

Enquiry about annual turnover is very sensitive. In most of cases respondent are reluctant to respond and even if they give response they under estimate the reality. Although the relevant questions in the census questionnaire in the 2017 establishment Census was designed, intelligently in categorical format, as appear in the table 3.15. It seems that the data is not free from downward bias. Overall 94 percent of enterprises reported that during 2016 their turnover was less than 12 million. The same table shows that 98 percent of informal enterprises reported a turnover of less than 12 million during 2016 while 61 percent of formal enterprises reported a turnover of less than 12 million in 2016. About 3 percent of the total enterprises declared a turnover of more than 20 million during 2016 fiscal year (see Table 3.15).

Table 3.15: Distribution of Formal/Informal enterprises in private and public private partnership which started operation in or before 2016 according to Turnover category in 2016

Turnover	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Less than 300,000	57,265	1,202	56,063	52.5	10.9	57.2
300,000 – 12 millions	45,634	5,582	40,052	41.8	50.4	40.8
12 - 20 millions	2,768	1411	1357	2.5	12.7	1.4
More than 20 to 50 millions	1,234	927	307	1.1	8.4	0.3
More than 50 millions	1734	1633	101	1.6	14.8	0.1
Not stated	498	316	182	0.5	2.9	0.2
Total	109,133	11,071	98,062	100	100	100

Source : NISR, Rwanda Establishment Census 2017

The prevalence of informal/formal enterprises varies with their annual total turnover. The number of formal enterprises increased by annual turnover. Regarding formal enterprises only 2 percent declared an annual turnover of less than Frw 300,000 while 94 percent declared an annual turnover of more than Frw 50 million (see Table 3.16).

Table 3.16: Prevalence of Formal/Informal enterprises in private and public private partnership which started operation in or before 2016 by level of turnover in 2016.

Turnover	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Less than 300,000	57,265	1,202	56,063	100	2.1	97.9
300,000 – 12 millions	45,634	5,582	40,052	100	12.2	87.8
12 - 20 millions	2,768	1411	1357	100	51.0	49.0
More than 20 to 50 millions	1,234	927	307	100	75.1	24.9
More than 50 millions	1734	1633	101	100	94.2	5.8
Not stated	498	316	182	100	63.5	36.5
Total	109,133	11,071	98,062	100	10.1	89.9

Source : NISR, Rwanda Establishment Census 2017

3.3.9. Employment

The number of workers for both formal and informal enterprises equals to 434,336 of which 185,113 (43 percent) employed in formal sector while 249,223 (57 percent) are employed in informal enterprises. This means that although the prevalence of formal enterprises in the country is as low as nearly 7 percent it absorbs a high proportion of employed persons.

The results reveals that, while the majority of employed persons in both formal and informal enterprises is concentrated in only three economic activities for formal sector: wholesale and retail trade; repair of motor vehicles and motorcycles economic activity (53 percent), accommodation and food services activities (29 percent) and manufacturing (7 percent).

In informal sector, three economic activities are predominant: the wholesale and retail trade; repair of motor vehicles and motorcycles economic activity (53 percent), accommodation and food services activities (30 percent) and manufacturing (8 percent) of the total employees of informal enterprises. On the other hand, the employment among the formal sector according to the economic activity is relatively predominant in wholesale and retail trade; repair of motor vehicles and motorcycles (49 percent), accommodation and food service activities (15 percent), manufacturing with 8 percent of the formal's sector workers. Some economic activities sectors employ less than 1 percent of the workers (electricity gas steam and air conditioning supply, water supply; construction, transport and storage, sewerage, waste management and remediation activities, information and communication, real estate activities, and arts and entertainment and recreation activities)- (see Table 3.17).

Table 3.17: Distribution of formal and informal employment by economic activity

Economic activity (ISIC level I)	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Mining and quarrying	14,765	11,800	2,965	0.1	0.9	0.1
Manufacturing	66,650	40,819	25,831	7.8	7.8	7.8
Electricity gas steam and air conditioning supply	1,740	1,699	41	0.0	0.3	0.0
Water supply; sewerage, waste management and remediation activities	2,650	2,007	643	0.2	0.3	0.2
Construction	8,523	8,073	450	0.1	0.9	0.0
Wholesale and retail trade; repair of motor vehicles and motorcycles	141,054	25,564	115,490	52.6	49.5	52.9
Transportation and storage	11,442	10,342	1,100	0.2	0.9	0.1
Accommodation and food service activities	93,208	21,650	71,558	28.6	14.6	29.7
Information and communication	3,060	1,753	1,307	0.6	1.1	0.6
Financial and insurance activities	11,827	11,206	621	0.6	5.2	0.2
Real estate activities	679	542	137	0.1	0.5	0.0
Professional, scientific and technical activities	4,046	2,800	1,246	0.7	3.4	0.4
Administrative and support service activities	22,199	19,810	2,389	0.8	2.6	0.6
Education	15,170	13,561	1,609	0.5	4.6	0.2
Human health and social work activities	4,910	3,979	931	0.3	2.4	0.2
Arts, entertainment and recreation	1,684	1,046	638	0.1	0.3	0.1
Other service activities	30,691	8,424	22,267	6.7	4.7	6.9
Not Stated	38	38	0.0	0.0	0.0	0.0
Total	434,336	185,113	249,223	100	100	100

Source : NISR, Rwanda Establishment Census 2017

3.3.10. Distribution of workers by District and by formal and informal status

The table 3.18 shows the distribution of employment in formal and informal enterprises by district. The table reveals that 56.3 percent of formal employments in formal are located within Kigali City's Districts, Nyarugenge (20.5 percent), Gasabo (20.9 percent) Kicukiro (14.9 percent). In the other districts out of Kigali, the percentage of formal employments range from 0.3 percent in Nyabihu District to 3.6 percent in Rubavu District. Regarding informal Sector, 23.1 percent of the informal employments are located in Kigali City's District Nyarugenge (8 percent), Gasabo (8 percent) and Kicukiro (6.8 percent). The level of informal employments within other districts range from 1.5 percent in Gisagara district to 5.1 percent in Rubavu District.

Table 3.18: Distribution of formal/Informal employment by district/province

District/Province	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Nyarugenge	57,937	37,974	19,963	13.3	20.5	8.0
Gasabo	59,211	38,670	20,541	13.6	20.9	8.2
Kicukiro	44,508	27,555	16,953	10.2	14.9	6.8
Kigali City	161,656	104,199	57,457	37.2	56.3	23.1
Nyanza	5,764	1,012	4,752	1.3	0.5	1.9
Gisagara	4,383	716	3,667	1.0	0.4	1.5
Nyaruguru	9,073	3,820	5,253	2.1	2.1	2.1
Huye	8,908	2,920	5,988	2.1	1.6	2.4
Nyamagabe	11,337	4,874	6,463	2.6	2.6	2.6
Ruhango	6,890	1,624	5,266	1.6	0.9	2.1
Muhanga	13,044	3,746	9,298	3.0	2.0	3.7
Kamonyi	9,378	1,724	7,654	2.2	0.9	3.1
South Province	68,777	20,436	48,341	15.8	11.0	19.4
Karongi	10,272	4,589	5,683	2.4	2.5	2.3
Rutsiro	8,011	1,993	6,018	1.8	1.1	2.4
Rubavu	19,241	6,643	12,598	4.4	3.6	5.1
Nyabihu	6,171	621	5,550	1.4	0.3	2.2
Ngororero	8,143	1,934	6,209	1.9	1.0	2.5
Rusizi	13,377	4,336	9,041	3.1	2.3	3.6
Nyamasheke	6,914	1,129	5,785	1.6	0.6	2.3
West Province	72,129	21,245	50,884	16.6	11.5	20.4
Rulindo	11,466	5,873	5,593	2.6	3.2	2.2
Gakenke	8,155	2,345	5,810	1.9	1.3	2.3
Musanze	18,064	6,192	11,872	4.2	3.3	4.8
Burera	8,063	1,866	6,197	1.9	1.0	2.5
Gicumbi	13,683	5,497	8,186	3.2	3.0	3.3
North Province	59,431	21,773	37,658	13.7	11.8	15.1
Rwamagana	12,819	3,828	8,991	3.0	2.1	3.6
Nyagatare	11,782	2,004	9,778	2.7	1.1	3.9
Gatsibo	7,191	1,412	5,779	1.7	0.8	2.3
Kayanza	9,446	2,207	7,239	2.2	1.2	2.9
Kirehe	9,995	1,854	8,141	2.3	1.0	3.3
Ngoma	8,464	2,696	5,768	1.9	1.5	2.3
Bugesera	12,646	3,459	9,187	2.9	1.9	3.7
East Province	72,343	17,460	54,883	16.7	9.4	22.0
Rwanda	434,336	185,113	249,223	100	100	100

Source : NISR, Rwanda Establishment Census 2017

3.3.11. Change in formal and informal enterprises

It is worth noting that for the purpose of comparison, 2017 establishment Census is limited to private enterprises as well as to business oriented mixed sector enterprises which have been exclusively considered in 2014 establishment census.

The table 3.19 shows that during the period between 2014 and 2017 the formal sector has achieved a growth of 55 percent, while the informal sector had an increase of 21 percent during the same period. During the same period (2014-2017) some economic activities within the formal sector have decreased and others have increased significantly.

Within the formal sector, the increase in the number manufacturing unities increased from 680 to 1,057 enterprises (55 percent), the increase in real estate varies from 3 to 70 enterprises. At the same time some economic activities have decreased: the construction decreased at 5 percent, the transportation and storage (21 percent), the mining and

quarrying (4 percent), the financial and insurance economic activity have decreased for about 10 percent.

Regarding the informal sector, the highest increase is observed in the real estate from 1 to 30 enterprises; water supply; sewerage; waste management and remediation activities increased from 18 to 404 enterprises, while the lowest increase is 11 percent within human health and social work activities. The accommodation and food service activities decreased by 15 percent between 2014 and 2017 (see Table 3.19).

Table 3.19: Change of private enterprises and business oriented public and private partnership in formal and informal between 2014-2017

Economic Activity (ISIC level I)	Total			Formal			Informal		
	2014	2017	%change	2014	2017	%change	2014	2017	%change
Mining and quarrying	252	270	7.1	127	122	-3.9	125	148	18.4
Manufacturing	10,683	14,038	31.4	680	1057	55.4	10,003	12,981	29.8
Electricity gas steam and air conditioning supply	13	60	361.5	13	37	184.6	0	23	0.0
Water supply; sewerage, waste management and remediation activities	34	445	1208.8	16	41	156.3	18	404	2144.4
Construction	148	152	2.7	125	119	-4.8	23	33	43.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	78031	95136	21.9	4197	6,719	60.1	73834	88417	19.8
Transportation and storage	246	289	17.5	150	118	-21.3	96	171	78.1
Accommodation and food service activities	44498	51,678	16.1	1222	1,982	62.2	43,276	49,696	14.8
Information and communication	385	1080	180.5	61	151	147.5	324	929	186.7
Financial and insurance activities	783	1006	28.5	783	705	-10.0	0	301	0.0
Real estate activities	4	100	2400.0	3	70	2233.3	1	30	2900.0
Professional, scientific and technical activities	917	1,190	29.8	316	459	45.3	601	731	21.6
Administrative and support service activities	893	1,381	54.6	210	349	66.2	683	1,032	51.1
Education	479	948	97.9	303	619	104.3	176	329	86.9
Human health and social work activities	431	591	37.1	199	332	66.8	232	259	11.6
Arts, entertainment and recreation	86	250	190.7	24	47	95.8	62	203	227.4
Other service activities	8,467	12,129	43.3	262	636	142.7	8,205	11,493	40.1
Not stated	75	3	-96.0	35	3	-91.4	40	0	-100.0
Total	146,425	180,746	23.4	8,726	13,566	55.5	137,699	167,180	21.4

Source : NISR, Rwanda Establishment Census 2017

3.3.12. Prevalence of formal/informal by economic activity

Regarding the prevalence of the formal/informal sector among different economic activities, the informal sector is predominant in most of economic activities except in human health and social work activities (44 percent), electricity gas steam and air conditioning supply (38 percent), education (35 percent) and financial and insurance activities, real estate activities (30 percent).

The formal sector is most predominant in construction (78 percent), financial and insurance activities, real estate activities (70 percent), education (65 percent), electricity gas steam and air conditioning supply (62 percent); and human health and social work activities (56 percent) -(see Table 3.20).

Table 3.20: Prevalence of formal/informal by economic activity

Economic Activity (ISIC level I)	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Mining and quarrying	270	122	148	100	45.2	54.8
Manufacturing	14,038	1,057	12,981	100	7.5	92.5
Electricity gas steam and air conditioning supply	60	37	23	100	61.7	38.3
Water supply; sewerage, waste management and remediation activities	445	41	404	100	9.2	90.8
Construction	152	119	33	100	78.3	21.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	95,136	6,719	88,417	100	7.1	92.9
Transportation and storage	289	118	171	100	40.8	59.2
Accommodation and food service activities	51,678	1,982	49,696	100	3.8	96.2
Information and communication	1,080	151	929	100	14.0	86.0
Financial and insurance activities	1,006	705	301	100	70.1	29.9
Real estate activities	100	70	30	100	70.0	30.0
Professional, scientific and technical activities	1,190	459	731	100	38.6	61.4
Administrative and support service activities	1,381	349	1,032	100	25.3	74.7
Education	948	619	329	100	65.3	34.7
Human health and social work activities	591	332	259	100	56.2	43.8
Arts, entertainment and recreation	250	47	203	100	18.8	81.2
Other service activities	12,129	636	11,493	100	5.2	94.8
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

3.3.13. Prevalence of formal/Informal status by size of the enterprises

As the large majority of enterprises is dominated by micro enterprises (92 percent) (see Table 2.1.5), informal establishment is most represented in micro enterprises (95 percent). Formal sector is most represented in medium and large enterprises with 82 percent and 90 percent respectively.

Within the enterprises of small size, the informal sector represents 52 percent while the formal sector represents 48 percent (see Table 3.21).

Table 3.21: Distribution of formal/Informal by size of enterprises

Enterprise size	Count			Percentage		
	Total	Formal	Informal	Total	Formal	Informal
Micro (1-3)	170,225	8,208	162,017	100	4.8	95.2
Small (4-30)	9,684	4,654	5,030	100	48.1	51.9
Medium (31-100)	603	494	109	100	81.9	18.1
Large (100+)	234	210	24	100	89.7	10.3
Total	180,746	13,566	167,180	100	7.5	92.5

Source : NISR, Rwanda Establishment Census 2017

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ANNEX

Annex A: Concepts and Definitions

1. Establishment

Establishment is an enterprise or part of an enterprise with constant site, performing one or more economic activity under one administration. The owner of the establishment could be one or more person(s) or governmental body. (e.g.: Industry, commerce building, hotel, restaurant, pub, church, school, stand in market building etc).

Accordingly, basic elements of the establishments are: a. Constant site, b. Practice of economic activity, c. owner (physical or nominal person).

Establishment definition does not include:

- Street Vendors ,
- Taxis and motor drivers,
- Roads and buildings construction sites,
- Temporary booths
- Closed stores of establishments without workers.

According to the System of National Account (SNA), the establishment is defined as an enterprise or part of an enterprise that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added (United Nations, 2008).

If the establishment:

- Practices its activity in more than one place, whether it was identical, integrated or similar activity, and no separate data are available, all places are treated as one establishment, so long as the holder is the same.
Eg. One establishment selling goods in different stores under one administration.
- Practices more than one activity in one or several places, each activity will be treated as separate establishment, as long as there is separate account for each activity.
Eg. One company selling goods or service in different places and each one having its own manager.
- In case data could not be separated for each activity, then it will be treated as one establishment and the predominant activity will be considered as the main activity of the establishment.
- If there were many holders practicing their activities in one place, each holder's establishment is considered separate establishment, even if the activity was the same.
Eg. Persons selling clothes in market's stands.

2. Enterprise:

According to the International Standards of Industrial classification of all economic activities, an enterprise is an economic transact or with autonomy in respect of financial and investment decision-making, as well as authority and responsibility for allocating

resources for the production of goods and services. It may be engaged in one or more productive activities (United Nations, 2008).

3. Establishment Type

The Establishment type is related to the level of establishment. An establishment may be a head office, single unit entity, branch or sub branch.

- **Head office:** When an establishment has several branches located in different parts in the country, the head office includes the managerial staff for this establishment. In addition to management, the head office may practice other economic activities such as sale and advertisement. The head office is generally located in a different place from that of the branches; however, it can be located within the same premises as of one of its affiliated branches. In the latter case, it will be considered separate establishment so long as it maintains separate records than that of the branches and has a working place which can be distinguished from that of the branch.
- **Single unit establishment:** This is a stand-alone establishment which does not belong to any bigger enterprise whether located in Rwanda.
- **Branch:** It is an establishment which belongs to a bigger enterprise (i.e. having several branches). The head office of such enterprise must be located inside Rwanda.
- **Sub branch:** Sometimes a branch includes several sub-branches as it exists for some banks.

4. Working status

Working status refers to the status of an establishment during the data collection period. Four categories are identified:

- **Working establishment:** The establishment in which workers practice one or more economic activity.
- **Closed temporarily:** The establishment that practices economic activity, the prerequisites of this activity are available and employs workers, but it is temporarily closed during the data collection period for any reason (maintenance, decoration, travel of holder ... etc.). All temporarily closed establishments were captured during subsequent visits of interviewers.
- **Closed permanently:** The establishment that stopped practicing its works for any reason (bankruptcy, desire of holder to leave work or to get out of the market... etc.), and obviously it does not have any workers practicing any economic activity but probably some materials used before the closing may still be present on the site indicating that some kind of economic activities may have been practiced in this place.
- **Non-response:** Some establishments refused to provide with enumerators with responses or no people to respond to enumerators during the data collection period.

5. Working Place

The working place of an establishment refers to the place where the establishment operations were carried out during the establishment census data collection period. Four categories of working place were identified: within market, outside market, industrial zone, Integrated Craft Production Centers (ICPCs- Udukiriro).

Generally local market is a place surrounded by a wall and has one or more entrance, in which several establishments exist. Example of local market in KIMIRONKO market.

6. Major Economic Activity

This is the type of actual work practiced by the establishment, whether it is pertinent to goods production or service providing, regardless of the establishment sector or ownership. The 2008 International Standards Industrial Classification version (United Nations, 2008) adapted to Rwanda context, was used to classify the economic activity of all establishments. The key economic activity practiced by the establishment was written by the enumerator in details during the data collection and codification of the ISIC first level recorded. Details on the economic activity was used by office coders, very experienced with ISIC so as to get ISIC 6th level and crosscheck with the ISIC level one made by enumerators. This has helped in the data processing and quality insurance regarding economic activity.

In case when the establishment practices several economic activities, only the activity which is practiced most of the time is reported as the major economic activity.

7. Institutional Sector

To get information on establishment's institutional sector, the following categories are identified:

- **Private sector:** It is a business establishment owned and run by one or a group of people. The private sector is categorized into following components: Companies, Associations, Individual businesses
- **Public sector:** It is an establishment whose capital is totally owned by any governmental organization.
- **Mixed sector** (Public and private partnership): It is an establishment for which the Government contributes to its capital with another body, whether national or foreign.
- **Cooperative:** A cooperative is an autonomous association of persons united voluntarily to meet their common, economic, social, and cultural needs and aspirations through a jointly- owned and democratically-controlled enterprise, according to internationally recognized co-operative values and principles.
- **Local Non-Governmental Organization-LNGO:** A local NGO is an organization that is neither a part of a government nor a conventional for profit business for which the organization of its operations doesn't go beyond Rwanda. It is an establishment that does not seek profits against the activities it performs. Examples of such establishments are: political parties; Sports and social clubs; and unions and syndicates.

- **International Non-Governmental Organization-NGO (International):** It includes non-profit establishments which are organised at the international level and operating in Rwanda.
(e.g. World vision, World relief, Compassion international...etc.)

Diplomatic offices of foreign countries such as embassies as well as offices affiliated to regional and international organizations such as UN agencies: UNDP, UNICEF, AfDB were not covered during the establishment Census.

8. Ownership nationality

The ownership nationality refers to the nationality of the persons who have control of an establishment, i.e whether the capital is totally owned by Rwandan citizens or Rwandan organization; joint ownership with other countries businessmen, organizations, or governments; or entirely owned by foreign investors or organisations. It is important to point out, in this context, that ownership refers to capital (fixed assets and operating capital) not to the premises ownership which may be rented from Rwandan citizens or organisations.

9. Legal Status

The legal status of business establishments takes the following forms:

- **Sole Proprietorship:** It is a Private establishment/enterprise in which the owner is a single person.
- **Limited by shares:** It is an establishment/enterprise in which the liability of shareholders is limited to the total value of subscribed shares, whether paid or not.
- **Limited by guarantee:** It is an establishment/enterprise formed on the principle of having the liability of its members limited by its constitution to such amount as the members may respectively undertake to contribute to the assets of the company in the event of its being wound up.
- **Limited by shares and guarantee:** It is an establishment/enterprise formed on the principle of having the following liability of its members limited to:
 - The amount paid by shareholders or the amount agreed to pay on the shares held by them.
 - The security issued by shareholders equivalent to the amount agreed as surety in case of going out of business.
- **Unlimited:** It is a private establishment/enterprise formed on the principle of having no limit placed on the liability of its shareholders (owners).
- **None:** This category includes all private establishments having legal status different from the above.

The legal status question was limited to private sector as well as business-oriented mixed sector establishments.

10. Registration

Establishments can be registered in one or more of the following registration types:

- **Rwanda Social Security Fund (RSSB):** Within eight days after the date in which the establishment hires one or more workers, the employer must submit a registration application to the Social Security Fund. If one enterprise has several establishments, each with separate accounts, the employer establishes a separate registration application for each establishment.
- **Rwanda Revenue Authority (RRA):**
According to the law number 25/2005 of 04/12/2005 on tax procedures, any person who sets up a business or other activities that may be taxable is obliged to register with the Tax Administration within a period of seven (7) days from the beginning of the business or activity or the establishment of the company (Government of Rwanda, 2005).
- **Rwanda Development Board (RDB):** The Rwanda Development Board is the principal Government Agency responsible for helping investors to realize their investment projects in Rwanda. The Registrar's office at RDB acts as a one-stop shop which takes care of all formalities relating to the start-up of the business in Rwanda.
- **Private Sector Federation (PSF):** Private establishments may also be registered in PSF.
- **Rwanda Cooperative Agency (RCA):** Rwanda Cooperative Agency registers cooperatives that are operating in Rwanda.
- **Rwanda Governance Boards (RGB):** NGO's may seek registration at RGB.
- **General Directorate of Immigration and Emigration:** registers some international organizations operating in Rwanda.
- **Districts:** According to their size, some establishments may be registered at the district authority.
- **Sector:** A small establishment can be registered at sector authority.

11. Type of taxes

The definitions of major types of taxes are given in the following:

- **VAT:** Any establishment which carries out taxable activities exceeding twenty million Rwanda Francs (20,000,000 RWF) in the previous fiscal year, or five million Rwanda Francs (5,000,000 RWF) in the preceding calendar quarter is required to register for VAT with the tax administration within a period of seven (7) days from the end of the year or from the end of the quarter mentioned above. Any establishment which is not required to register for VAT according to the provisions of above paragraph may voluntarily register with the tax administration for VAT (Government of Rwanda, 2013)².

² Official Gazette No. special of 05/02/2013: law no 37/2012 of 09/11/2012 establishing the value added tax.

- **Employment income tax (TPR):** Employment income includes all payments paid to employees in cash or in kind by employers. The employment income tax must be withheld by an individual or the establishment that pays its employees in cash or in kind, and all entities that pays out pensions other than Rwanda Social Security Fund (Government of Rwanda, 2005)³.
- **Income tax:** Here the income includes business profit, investment income for both individuals and establishments. Business profit is determined as the income from all business activities excluding all business expenses. Business profit also includes proceeds of sale of any business asset and liquidation proceeds received during the tax period. All such income sources are subject to income tax (law n°73/2008 of 31/12/2008 modifying and complementing law n° 16/2005 of 18/08/2005 on direct taxes on income). Income derived from investment includes any payments in cash or in kind received by the establishment in the form of interest, dividend, royalty, or rent which has not been taxed as business.
- **Excise duties tax:** Excise tax or excise duty is a tax imposed on goods or services considered to be luxuries rather than necessities and luxury taxes may be levied with the aim of taxing the rich or in a deliberate effort to regulate consumption of some goods or services, either for moral reasons, national emergency or revenue productivity. Excise tax is levied on locally produced beers, lemonades, mineral water, juices, liquors, wines, fuel, vehicles, powdered milk as well as on cigarettes and their imported counterparts and on telephone communication (law n° 26/2006 of 27/05/2006 determining and establishing consumption tax on some imported and locally manufactured products).
- **Import duties tax:** The amount of tax withheld is treated as a tax prepayment of the payee to be offset later against his final liability. This is 5 % to be imposed on all imports, calculated on the CIF value (Law n° 24/2010 of 28/05/2010 modifying and complementing law n° 16/2005 of 18/08/2005 on direct taxes on income, article 9: withholding tax on imports and public tenders)
- **Trading license tax:** Trading license Tax is a tax paid every year by the individuals who has decided to undertake any profit-oriented activity in Rwanda. Legally registered organizations or companies which are liable to the corporate tax should also pay the trading license tax annually⁴.
- **Rental income tax:** Rental or Royalties Income Tax is a tax for individual persons, who earn income from rented immovable properties located in Rwanda. Currently, this type of tax is a potential source of revenue for urban authorities where the demand for accommodation and commercial activities will always be higher than supply⁵.

³ Law No. 25/ 2005 of 4 December 2005 on Law on Tax Procedures

⁴ Law no. 59/2011 of 31/12/2011 establishing the sources of revenue and property of decentralized entities and governing their management

⁵ Law no. 59/2011 of 31/12/2011 establishing the sources of revenue and property of decentralized entities and governing their management

- **Flat Tax:** The flat tax regime rates are as follows: Taxpayers with a turnover between 2m-4m they pay 60,000Rwf, those from 4,000,001 to 7,000,000 have to pay 120,000Rwf, Taxpayers with 7,000,001 to 10,000,000 have to pay 210,000 and those with 10,000,001 to 12,000,000 have to pay 300,000Rwf. Small enterprises With 12,000,001-50,000,000 must pay a lump sum tax of three percent (3%) on annual turnover.

12. Regular Operational account.

Some tax payers are requested by the law to keep books of accounts according to the national account plan for taxes purpose. Books of accounts may be done manually or by computer and must show the annual loss and profit account. The book operational account are following: Ledgers-Grands livre, journals Double Entry, balance sheet, Profit and loss accounts, Invoice.

13. Capital Employed

The capital employed is the value of the assets that contributes to the establishment ability to generate revenue. In other words, it is the value of fixed assets plus current assets minus current liabilities. When the establishment maintains regular accounts/records the capital employed is valued as of the beginning of the present fiscal year. In case of absence of regular accounts/records, the capital employed is estimate, at the market price, at the time of the interview.

14. Annual total turnover

In general, an entity's annual turnover means the value of all supplies that are made within a twelve-month period. Turnover is meant to adjust for the inflows and outflows of cash and report on the level of trading activity.

15. Employment

The number of working persons has been ascertained in three different ways:

- Number of employees sorted out by nationality (Rwandans, Foreigners) and gender,
- Number of unpaid workers sorted out by reason of being unpaid and gender
- Number of paid workers sorted out by the duration of contract and gender. The contract duration has been specified as:
 - **Indeterminate:** It is an unspecified period of employment contract (e.g. Civil servant contract).
 - **Above 6 Months:** It is the employment contract of over 6 months,
 - **1-6 Months:** Is the employment contract which is in the interval of 1 to 6 months,
 - **Below 1 Month:** That is the employment contract must not exceed one month,
- **The Paid worker:** refers to a worker who receives salary, whether in cash or in kind.
- **The Unpaid worker:** refers to a worker who does not receive a salary for work performed.

Annex B: Detailed tables

Table 4. 1: Distribution of establishments by institutional sector and urban/rural areas

Institutional sector	Urban/Rural		
	Total	Urban	Rural
Private sector	180,880	72,513	108,367
Cooperative	2,838	1,108	1,730
Public sector	1,780	475	1,305
Public Private Partnership	2,049	318	1,731
NGO (Rwanda)	2,326	852	1,474
NGO(International)	415	183	232
Total	190,288	75,449	114,839

Source : NISR, Rwanda Establishment Census 2017

Table 4. 2: Distribution of establishments by economic activity and institutional sector

Economic Activity	Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
Agriculture forestry and fishing	563	181	364	4	2	11	1
Mining and quarrying	307	237	67	1	1	1	0
Manufacturing	14,195	13,616	543	4	13	14	5
Electricity gas stream and air conditioning supply	138	99	2	27	6	0	4
Water supply, gas and remediation services	645	510	45	57	10	23	0
Construction	159	151	3	2	0	1	2
Whole sale and retail trade; repair of motor vehicles and motorcycles	96,081	95,281	708	20	16	39	17
Transportation and storage	382	251	108	11	6	5	1
Accommodation and food services activities	51,868	51,727	101	6	3	26	5
Information and communication	1,150	1,116	8	15	5	6	0
Financial and insurance activities	1,574	1006	485	26	32	16	9
Real estate activities	105	96	7	0	1	1	0
Professional, scientific and technical activities	1,243	1,183	24	7	1	20	8
Administrative and support activities	1,408	1,362	38	3	2	1	2
Public administration and defence; compulsory social security	126	0	0	125	0	1	0
Education	4,046	961	50	1,076	1,738	182	39
Human health and social work activities	1,497	590	14	377	186	191	139
Arts, entertainment and recreation	453	403	25	3	2	9	11
Other services	14,345	12,107	246	16	25	1,779	172
Not stated	3	3	0	0	0	0	0
Total	190,288	180,880	2,838	1,780	2,049	2,326	415

Source : NISR, Rwanda Establishment Census 2017

Table 4. 3: Distribution of establishments by institutional sector and district/province

District/ Province	Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
Nyarugenge	15,874	15,450	204	70	28	98	24
Gasabo	16,195	15,574	205	116	43	200	57
Kicukiro	11,323	10,998	94	55	24	130	22
Kigali City	43,392	42,022	503	241	95	428	103
Nyanza	3,997	3,756	73	54	68	38	8
Gisagara	2,693	2,450	63	46	58	70	6
Nyaruguru	3,669	3,404	60	41	84	73	7
Huye	4,732	4,372	88	61	78	107	26
Nyamagabe	4,955	4,603	77	52	105	99	19
Ruhango	4,128	3,903	55	44	75	40	11
Muhanga	7,493	7,155	106	42	109	70	11
Kamonyi	6,093	5,822	68	33	85	75	10
South Province	37,760	35,465	590	373	662	572	98
Karongi	4,931	4,597	62	42	128	91	11
Rutsiro	4,990	4,736	66	40	85	53	10
Rubavu	8,940	8,625	117	73	53	67	5
Nyabihu	4,095	3,845	73	35	85	50	7
Ngororero	5,003	4,766	52	56	77	47	5
Rusizi	6,787	6,332	194	36	111	97	17
Nyamasheke	5,057	4,686	85	26	151	85	24
West Province	39,803	37,587	649	308	690	490	79
Rulindo	4,606	4,342	80	87	44	49	4
Gakenke	4,580	4,289	87	68	86	42	8
Musanze	8,939	8,681	89	61	60	43	5
Burera	4,709	4,414	96	52	68	70	9
Gicumbi	6,452	6,172	74	78	74	45	9
North Province	29,286	27,898	426	346	332	249	35
Rwamagana	6,045	5,754	126	69	33	50	13
Nyagatare	6,606	6,308	88	97	18	87	8
Gatsibo	4,941	4,609	73	86	44	111	18
Kayanza	5,267	5,004	76	69	46	64	8
Kirehe	5,832	5,524	104	57	33	86	28
Ngoma	4,706	4,426	75	56	47	98	4
Bugesera	6,650	6,283	128	78	49	91	21
East Province	40,047	37,908	670	512	270	587	100
Rwanda	190,288	180,880	2,838	1,780	2,049	2,326	415

Source : NISR, Rwanda Establishment Census 2017

Table 4. 4: Distribution of enterprises by institutional sector and by size

Institutional sector	Size based on workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
Private sector	178,576	169,356	8,542	474	204
Cooperative	2,632	1,009	1,364	180	79
Public sector	1,644	75	998	470	101
Public Private Partnership	1,961	38	1,356	543	24
NGO (Rwanda)	1,742	576	1,058	94	14
NGO(International)	267	54	186	23	4
Total	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 5: Distribution of business-oriented establishments which started operations in Rwanda before 2017 by institution sector and level of annual turnover in 2016

Institution sector	Annual turnover in 2016						
	Total	Less than 300.000	300.000 - 12.000.000	12 - 20 million	More than 20 to 50 million	More than 50 million	Not stated
Private sector	106,989	56,838	44,770	2,610	1,103	1,211	457
Cooperative	2,208	461	1,080	184	156	287	40
Public sector	17	0	3	6	1	7	0
Public Private Partnership	34	1	6	2	1	18	6
Total	109,248	57,300	45,859	2,802	1,261	1,523	503

Source : NISR, Rwanda Establishment Census 2017

Table 4. 6: Distribution of business-oriented enterprises by institutional sector and employed capital

Institutional sector	Employed capital					
	Total	Less than 500.000	500.000 - 15.000.000	More than 15 to 75 million	More than 75 million	Not stated
Private sector	179,019	136,877	38,284	2,128	1,306	424
Cooperative	2,658	792	1,225	341	260	40
Public sector	19	2	6	3	8	0
Public Private Partnership	41	2	10	5	18	6
Total	181,737	137,673	39,525	2,477	1,592	470

Source : NISR, Rwanda Establishment Census 2017

Table 4.7: Distribution of enterprises by institutional sector and registration status

Institutional sector		Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
Sector	Total	186,822	178,576	2,632	1,644	1,961	1,742	267
	Yes	130,887	123,570	2,318	1,508	1,856	1,428	207
District	Total	186,822	178,576	2,632	1,644	1,961	1,742	267
	Yes	116,100	108,728	2,231	1,576	1,906	1,448	211
Rwanda cooperative Agency (RCA) only Cooperative	Total	2,632	0	2,632	0	0	0	0
	Yes	1,440	0	1,440	0	0	0	0
Private sector Federation (PSF)	Total	178,576	178,576	0	0	0	0	0
	Yes	14,119	14,119	0	0	0	0	0
Rwanda Governance Board (RGB) only NGO	Total	2,009	0	0	0	0	1,742	267
	Yes	1,102	0	0	0	0	960	142
Social Security Board (RSSB)	Total	186,822	178,576	2,632	1,644	1,961	1,742	267
	Yes	8,236	3,671	698	1,304	1,587	818	158
Rwanda Development Board (RDB)	Total	186,822	178,576	2,632	1,644	1,961	1,742	267
	Yes	17,018	15,357	698	276	331	286	70
Rwanda Revenue Authority (RRA)	Total	186,822	178,576	2,632	1,644	1,961	1,742	267
	Yes	120,555	114,007	1,987	1,540	1,819	1,013	189

Source : NISR, Rwanda Establishment Census 2017

Table 4. 8A: Distribution of establishments by institutional sector and whether they buy or sell goods abroad or not

Institutional sector	Did you have any transaction of goods with a foreign country during the past 12 months					
	Total	Yes, Export	Yes, Import	Yes, Export and Import	No	Not stated
Private sector	180,880	441	2,382	322	177,480	255
Cooperative	2,838	44	63	17	2,713	1
Public sector	1,780	1	21	10	1,629	119
Public Private Partnership	2,049	4	15	10	2,020	0
NGO (Rwanda)	2,326	5	13	3	2,305	0
NGO(International)	415	1	22	2	390	0
Total	190,288	496	2,516	364	186,537	375

Source : NISR, Rwanda Establishment Census 2017

Table 4. 8B: Distribution of establishments by institutional sector and whether they buy or sell service abroad or not.

Institutional sector	Did you have any transaction of services with a foreign country during the past 12 months					
	Total	Yes, Export	Yes, Import	Yes, Export and Import	No	Not stated
Private sector	180,880	404	1,382	337	178,503	254
Cooperative	2,838	30	41	17	2,749	1
Public sector	1,662	5	19	8	1,629	1
Public Private Partnership	2,167	3	12	12	2,022	118
NGO (Rwanda)	2,326	8	15	12	2,291	0
NGO(International)	415	0	19	5	391	0
Total	190,288	450	1,488	391	187,585	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 9: Distribution of establishments by institutional sector and sex of manager

Institutional sector	Sex of manager			
	Total	Male	Female	Not stated
Private sector	180,880	121,198	59,428	254
Cooperative	2,838	2,055	782	1
Public sector	1,780	1,252	409	119
Public Private Partnership	2,049	1,451	598	0
NGO (Rwanda)	2,326	2,055	271	0
NGO(International)	415	336	79	0
Total	190,288	128,347	61,567	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 10A: Distribution of establishments by institutional sector and age of manager

Age group of manager	Institutional sector						
	Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
15-24	21,530	21,383	85	11	6	38	7
25-29	33,689	33,268	212	49	28	99	33
30-34	37,535	36,455	409	175	230	202	64
35-39	34,985	32,986	638	445	496	346	74
40-44	22,518	20,692	492	416	469	381	68
45-49	15,999	14,545	402	236	349	409	58
50-54	10,794	9,626	296	167	256	397	52
55-59	6,684	6,060	155	85	131	227	26
60-64	3,769	3,380	92	59	73	143	22
65 +	2,411	2,231	56	18	11	84	11
Not stated	374	254	1	119	0	0	0
Total	190,288	180,880	2,838	1,780	2,049	2,326	415

Source : NISR, Rwanda Establishment Census 2017

Table 4. 10B: Distribution of establishments by institutional sector and age of manager

Age group of manager	Institutional sector						
	Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
Below 15	55	54	0	0	0	1	0
16-30	65,174	64,395	384	90	69	180	56
31 +	124,685	116,177	2453	1571	1980	2145	359
Not stated	374	254	1	119	0	0	0
Total	190,288	180,880	2,838	1,780	2,049	2,326	415

Source : NISR, Rwanda Establishment Census 2017

Table 4. 11: Distribution of establishments by institutional sector and maintaining regular account status

Institutional sector	Does the establishment maintain regular account		
	Total	Yes	No
Private sector	180,880	14,609	166,271
Cooperative	2,838	1,732	1,106
Public sector	1,780	1,518	262
Public Private Partnership	2,049	1,822	227
NGO (Rwanda)	2,326	1,253	1,073
NGO(International)	415	260	155
Total	190,288	21,194	169,094

Source : NISR, Rwanda Establishment Census 2017

Table 4. 12: Distribution of establishments by institutional sector and year of starting operations

Year of starting operations	Institutional sector						
	Total	Private sector	Cooperative	Public sector	Public Private Partnership	NGO (Rwanda)	NGO (International)
Below 1970	1,896	173	8	349	1,052	285	29
1970-1972	166	43	2	49	33	35	4
1973-1975	234	70	4	58	57	41	4
1976-1978	245	95	4	56	53	32	5
1979-1981	234	89	1	41	57	44	2
1982-1984	265	99	1	48	50	61	6
1985-1987	422	191	3	79	56	84	9
1988-1990	398	236	8	41	51	55	7
1991-1993	419	202	8	42	64	94	9
1994-1996	923	646	16	62	43	129	27
1997-1999	1,527	1,064	36	134	72	191	30
2000-2002	2,596	2,225	54	96	68	137	16
2003-2005	3,057	2,654	69	98	67	137	32
2006-2008	5,367	4,746	230	118	84	152	37
2009-2011	11,683	10,508	778	121	78	167	31
2012-2014	32,055	30,817	606	158	81	324	69
2015-2017	128,413	126,754	1,009	111	83	358	98
Not stated	388	268	1	119	0	0	0
Total	190,288	180,880	2,838	1,780	2,049	2,326	415

Source : NISR, Rwanda Establishment Census 2017

Table 4. 13: Distribution of establishments by institutional sector and establishment type

Institutional sector	Establishment type				
	Total	Head office	Single unit establishment	Branch	Sub branch
Private sector	180,880	558	178,018	1,837	467
Cooperative	2,838	48	2,584	155	51
Public sector	1,780	17	1,627	113	23
Public Private Partnership	2,049	10	1,951	71	17
NGO (Rwanda)	2,326	188	1,554	476	108
NGO(International)	415	18	249	99	49
Total	190,288	839	185,983	2,751	715

Source : NISR, Rwanda Establishment Census 2017

Table 4. 14: Distribution of private business-oriented establishments by legal status and owners' nationality

Legal status	Owners' nationality			
	Total	Rwandan Only	Joint and Foreigners	Not stated
Sole proprietorship	175,291	173,187	2,066	38
Limited by shares	3,402	2,451	656	295
Limited by guarantee	69	57	8	4
Limited by shares and by guarantee	58	41	13	4
Unlimited	424	324	55	45
None	4,561	4,428	127	6
Not stated	62	0	0	62
Total	183,867	180,488	2,925	454

Source : NISR, Rwanda Establishment Census 2017

Table 4. 15: Distribution of business -oriented establishments which started operation in or before 2016 by legal status and annual turnover

Legal status	Annual total turnover in 2016						
	Total	Less than 300.000	300.000 - 12.000.000	12 - 20 million	More than 20 to 50 million	More than 50 million	Not stated
Sole proprietorship	103,737	56,140	43,600	2,278	831	614	274
Limited by shares	1,953	149	687	247	201	543	126
Limited by guarantee	43	5	20	5	5	4	4
Limited by shares and by guarantee	32	6	7	3	3	11	2
Unlimited	243	40	91	33	23	29	27
None	3,223	960	1,451	230	197	315	70
Not stated	17	0	3	6	1	7	0
Total	109,248	57,300	45,859	2,802	1,261	1,523	503

Source : NISR, Rwanda Establishment Census 2017

Table 4. 16: Distribution of enterprises by size and location areas

Establishment size	Urban/rural areas		
	Total	Urban	Rural
Micro(1-3)	171,108	64,885	106,223
Small(4-30)	13,504	7,392	6,112
Medium(31-100)	1,784	750	1,034
Large(100+)	426	295	131
Total	186,822	73,322	113,500

Source : NISR, Rwanda Establishment Census 2017

Table 4. 17: Distribution of enterprise by District and size

District/Province	Size based on workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
Nyarugenge	15,552	13,649	1,691	139	73
Gasabo	15,842	13,810	1,752	193	87
Kicukiro	11,052	9,647	1,251	107	47
Kigali City	42,446	37,106	4,694	439	207
Nyanza	3,911	3,617	246	43	5
Gisagara	2,656	2,359	252	41	4
Nyaruguru	3,614	3,306	261	41	6
Huye	4,575	4,045	473	49	8
Nyamagabe	4,867	4,487	333	40	7
Ruhango	4,042	3,771	210	51	10
Muhanga	7,346	6,860	412	68	6
Kamonyi	6,012	5,691	271	45	5
South Province	37,023	34,136	2,458	378	51
Karongi	4,814	4,464	301	40	9
Rutsiro	4,942	4,680	212	43	7
Rubavu	8,716	8,102	539	67	8
Nyabihu	4,037	3,761	224	45	7
Ngororero	4,945	4,642	255	40	8
Rusizi	6,626	6,042	515	56	13
Nyamasheke	4,962	4,577	333	46	6
West Province	39,042	36,268	2,379	337	58
Rulindo	4,560	4,236	267	46	11
Gakenke	4,558	4,224	282	43	9
Musanze	8,806	8,200	519	75	12
Burera	4,665	4,335	279	46	5
Gicumbi	6,384	6,013	329	37	5
North Province	28,973	27,008	1,676	247	42
Rwamagana	5,920	5,537	311	57	15
Nyagatare	6,498	6,054	386	53	5
Gatsibo	4,847	4,493	283	68	3
Kayanza	5,192	4,855	275	52	10
Kirehe	5,759	5,389	302	56	12
Ngoma	4,595	4,258	282	42	13
Bugesera	6,527	6,004	458	55	10
East Province	39,338	36,590	2,297	383	68
Rwanda	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 18: Distribution of enterprises by economic activity and size

Economic activity	Size based on workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
Agriculture forestry and fishing	527	215	228	53	31
Mining and quarrying	271	58	128	53	32
Manufacturing	14,054	12,204	1,657	126	67
Electricity gas steam and air conditioning supply	64	34	21	6	3
Water supply; sewerage, waste management and remediation activities	493	445	34	9	5
Construction	154	61	60	14	19
Wholesale and retail trade; repair of motor vehicles and motorcycles	95,196	93,187	1,879	100	30
Transportation and storage	296	162	97	22	15
Accommodation and food service activities	51,711	48,996	2,623	71	21
Information and communication	1,092	998	79	12	3
Financial and insurance activities	1,022	424	564	13	21
Real estate activities	102	60	36	6	0
Professional, scientific and technical activities	1,219	929	273	14	3
Administrative and support service activities	1,386	1,254	89	24	19
Public administration and defense; compulsory social security	120	2	22	39	57
Education	3,932	270	2,644	994	24
Human health and social work activities	1,365	307	878	131	49
Arts, entertainment and recreation	260	202	49	8	1
Other service activities	13,555	11,299	2,141	89	26
Not stated	3	1	2	0	0
Total	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 19: Distribution of private business - oriented enterprises by owners' nationality and size

Size	Ownership nationality			
	Total	Rwandan Only	Joint and Foreigners	Not stated
Micro(1-3)	170,373	168,525	1,753	95
Small(4-30)	9,933	9,244	538	151
Medium(31-100)	661	516	91	54
Large(100+)	295	200	59	36
Total	181,262	178,485	2,441	336

Source : NISR, Rwanda Establishment Census 2017

Table 4. 20: Distribution of business-oriented enterprises by legal status and size

Size based on workers	Legal status							
	Total	Sole proprietorship	Limited by shares	Limited by guarantee	Limited by shares and by guarantee	Unlimited	None	Not stated
Micro(1-3)	170,373	167,055	951	18	15	99	2,232	3
Small(4-30)	9,933	6,829	1,243	26	13	154	1,659	9
Medium(31-100)	661	166	239	5	2	17	230	2
Large(100+)	295	63	138	1	5	2	82	4
Total	181,262	174,113	2,571	50	35	272	4,203	18

Source : NISR, Rwanda Establishment Census 2017

Table 4. 21: Distribution of business oriented enterprises, which started before 2016 by size and annual turnover category

Size	Annual turnover						
	Total	Less than 300.000	300.000 - 12.000.000	12 - 20 million	More than 20 to 50 million	More than 50 million	Non started
Micro(1-3)	100,839	56,192	41,645	1,827	605	309	261
Small(4-30)	7,595	1,056	4,019	893	584	835	208
Medium(31-100)	555	35	149	67	58	220	26
Large(100+)	251	15	43	15	14	156	8
Total	109,240	57,298	45,856	2,802	1,261	1,520	503

Source : NISR, Rwanda Establishment Census 2017

Table 4. 22: Distribution of business-oriented enterprises by size and employed capital

Employed capital	Size based on number of workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
Less than 500.000	137,490	134,782	2,631	60	17
500.000 - 15.000.000	39,308	33,965	5,072	210	61
More than 15 to 75 million	2,435	1,118	1,170	112	35
More than 75 million	1,559	276	854	255	174
Not stated	470	232	206	24	8
Total	181,262	170,373	9,933	661	295

Source : NISR, Rwanda Establishment Census 2017

Table 4. 23: Distribution of establishments by registration status at different levels and size

Level of registration		Total	Size based on number of workers			
			Micro(1-3)	Small(4-30)	Medium (31-100)	Large(100+)
Sector	Total	186,822	171,108	13,504	1,784	426
	Yes	130,887	117,077	11,847	1,613	350
District	Total	186,822	171,108	13,504	1,784	426
	Yes	116,100	102,516	11,567	1,652	365
Rwanda cooperative Agency (RCA) only Cooperative	Total	2,632	1,009	1,364	180	79
	Yes	1,440	395	878	111	56
Private sector Federation (PSF)	Total	178,576	169,356	8,542	474	204
	Yes	14,119	11,673	2,092	236	118
Rwanda Governance Board (RGB) only NGO	Total	2,009	630	1,244	117	18
	Yes	1,102	318	702	74	8
Social Security Board (RSSB)	Total	186,822	171,108	13,504	1,784	426
	Yes	8,236	1,335	5,216	1,346	339
Rwanda Development Board (RDB)	Total	186,822	171,108	13,504	1,784	426
	Yes	17,018	11,934	4,218	615	251
Rwanda Revenue Authority (RRA)	Total	186,822	171,108	13,504	1,784	426
	Yes	120,555	106,777	11,703	1,672	403

Source : NISR, Rwanda Establishment Census 2017

Table 4. 24A: Distribution of enterprises by size and whether they buy or sell good abroad

Size	Total	Did you have any transaction of goods with a foreign country				
		Yes, Export	Yes, Import	Yes, Export and Import	No	Not stated
Micro(1-3)	171,108	315	1,508	107	169,115	63
Small(4-30)	13,504	96	589	110	12,562	147
Medium(31-100)	1,784	19	94	38	1,547	86
Large(100+)	426	15	61	41	230	79
Total	186,822	445	2,252	296	183,454	375

Source : NISR, Rwanda Establishment Census 2017

Table 4. 24B: Distribution of enterprises by size and whether they buy or sell services abroad

Size	Total	Did you have any transaction of goods with a foreign country				
		Yes, Export	Yes, Import	Yes, Export and Import	No	Not stated
Micro(1-3)	171,108	251	797	127	169,871	62
Small(4-30)	13,504	95	389	110	12,763	147
Medium(31-100)	1,784	21	70	28	1,579	86
Large(100+)	426	11	47	36	253	79
Total	186,822	378	1,303	301	184,466	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 25: Distribution of enterprises by size and by sex of manager

Size	Sex of manager			
	Total	Male	Female	Not stated
Micro(1-3)	171,108	114,306	56,740	62
Small(4-30)	13,504	9,719	3,638	147
Medium(31-100)	1,784	1,332	366	86
Large(100+)	426	305	42	79
Total	186,822	125,662	60,786	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 26A: Distribution of enterprises by size and age of manager

Age of manager	Size based on number of workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
15-24	21,353	20,885	460	7	1
25-29	33,242	31,958	1,247	26	11
30-34	36,930	34,707	2,062	141	20
35-39	34,290	31,100	2,728	402	60
40-44	22,037	19,297	2,272	408	60
45-49	15,590	13,481	1,762	275	72
50-54	10,489	8,910	1,310	208	61
55-59	6,519	5,606	774	108	31
60-64	3,651	3,071	476	81	23
65 +	2,347	2,031	266	42	8
Not stated	374	62	147	86	79
Total	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 26B: Distribution of enterprises by size and age of manager

Age of manager	Size based on number of workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
15 and below	55	52	3	0	0
16-30	64,352	62,085	2,196	53	18
31 +	122,041	108,909	11,158	1,645	329
Not stated	374	62	147	86	79
Total	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 27: Distribution of sole proprietor enterprises by sex of owner and size

Size	Sex of owner		
	Total	Male	Female
Micro(1-3)	167,055	112,242	54,813
Small(4-30)	6,829	4,824	2,005
Medium(31-100)	166	141	25
Large(100+)	63	47	16
Total	174,113	117,254	56,859

Source : NISR, Rwanda Establishment Census 2017

Table 4. 28A: Distribution of sole proprietor enterprises by age of owner and size

Age of owner	Size based on number of workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
15 and below	39	38	1	0	0
15-24	19,418	19,195	222	1	0
25-29	31,590	30,841	745	4	0
30-34	35,364	34,178	1,174	9	3
35-39	32,295	30,888	1,382	22	3
40-44	20,203	19,089	1,083	24	7
45-49	14,272	13,395	843	20	14
50-54	9,423	8,780	593	38	12
55-59	5,955	5,544	380	25	6
60-64	3,302	3,057	226	11	8
65 +	2,214	2,039	160	10	5
Not stated	38	11	20	2	5
Total	174,113	167,055	6,829	166	63

Source : NISR, Rwanda Establishment Census 2017

Table 4. 28B: Distribution of sole proprietor enterprises by age of owner and size

Age of owner	Size based on number of workers				
	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
15 and below	39	38	1	0	0
16-30	60,485	59,214	1,264	7	0
31 +	113,551	107,792	5,544	157	58
Not stated	38	11	20	2	5
Total	174,113	167,055	6,829	166	63

Source : NISR, Rwanda Establishment Census 2017

Table 4. 29: Distribution of enterprises by year of starting operations and by size

Year of starting operations	Total	Micro(1-3)	Small(4-30)	Medium(31-100)	Large(100+)
Before 1970	1,750	104	1,055	550	41
1970-1972	151	41	73	32	5
1973-1975	189	31	95	55	8
1976-1978	202	58	92	48	4
1979-1981	214	81	100	32	1
1982-1984	233	72	114	39	8
1985-1987	370	146	162	58	4
1988-1990	360	214	116	29	1
1991-1993	377	173	159	40	5
1994-1996	837	530	247	48	12
1997-1999	1,386	858	417	88	23
2000-2002	2,470	2,007	396	53	14
2003-2005	2,883	2,305	481	81	16
2006-2008	5,141	4,142	858	99	42
2009-2011	11,323	9,466	1,686	124	47
2012-2014	31,372	28,770	2,375	162	65
2015-2017	127,176	122,034	4,931	160	51
Not stated	388	76	147	86	79
Total	186,822	171,108	13,504	1,784	426

Source : NISR, Rwanda Establishment Census 2017

Table 4. 30: Distribution of enterprises by size and maintaining regular account status

Size	Does the establishment maintain regular accounts?		
	Total	Yes	No
Micro(1-3)	171,108	9,342	161,766
Small(4-30)	13,504	7,874	5,630
Medium(31-100)	1,784	1,576	208
Large(100+)	426	394	32
Total	186,822	19,186	167,636

Source : NISR, Rwanda Establishment Census 2017

Table 4. 31: Distribution of enterprises by size and establishment type

Size	Establishment type		
	Total	Head office	Single unit establishment
Micro(1-3)	171,108	174	170,934
Small(4-30)	13,504	455	13,049
Medium(31-100)	1,784	115	1,669
Large(100+)	426	95	331
Total	186,822	839	185,983

Source : NISR, Rwanda Establishment Census 2017

Table 4. 32: Distribution of establishments by economic activity and by sex of manager

Economic activity	Manager sex			
	Total	Male	Female	Not stated
Agriculture forestry and fishing	563	464	94	5
Mining and quarrying	307	265	32	10
Manufacturing	14,195	8,705	5,476	14
Electricity gas steam and air conditioning supply	138	109	23	6
Water supply; sewerage, waste management and remediation activities	645	423	221	1
Construction	159	115	9	35
Wholesale and retail trade; repair of motor vehicles and motorcycles	96,081	59,772	36,181	128
Transportation and storage	382	342	33	7
Accommodation and food service activities	51,868	37,941	13,924	3
Information and communication	1,150	1030	113	7
Financial and insurance activities	1,574	1108	450	16
Real estate activities	105	81	23	1
Professional, scientific and technical activities	1,243	914	316	13
Administrative and support service activities	1,408	786	616	6
Public administration and defense; compulsory social security	126	9	3	114
Education	4,046	2,974	1,072	0
Human health and social work activities	1,497	987	510	0
Arts, entertainment and recreation	453	381	72	0
Other service activities	14,345	11,941	2,399	5
Not stated	3	0	0	3
Total	190,288	128,347	61,567	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 33: Distribution of establishments by economic activity and age of manager

Economic activity	Age group of manager											
	Total	15-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65 +	Not stated
Agriculture forestry and fishing	563	7	35	53	114	110	103	63	45	18	10	5
Mining and quarrying	307	6	15	27	53	52	44	37	31	22	10	10
Manufacturing	14,195	1,388	2,016	2,771	2,631	1,772	1,408	940	632	373	250	14
Electricity gas steam and air conditioning supply	138	10	26	38	21	12	11	9	4	1	0	6
Water supply; sewerage, waste management and remediation activities	645	45	69	76	100	85	88	79	48	24	30	1
Construction	159	0	8	14	25	17	23	15	10	4	8	35
Wholesale and retail trade; repair of motor vehicles and motorcycles	96,081	11,526	18,859	20,324	17,756	10,714	7,057	4,554	2,675	1,511	977	128
Transportation and storage	382	3	30	68	86	66	55	31	16	11	9	7
Accommodation and food service activities	51,868	5,468	8,105	9,375	9,525	6,452	5,010	3,479	2,396	1,245	810	3
Information and communication	1,150	298	362	220	110	65	37	25	13	11	2	7
Financial and insurance activities	1,574	55	196	368	414	260	149	62	30	13	11	16
Real estate activities	105	3	10	12	23	13	8	10	9	6	10	1
Professional, scientific and technical activities	1,243	63	211	239	232	158	144	98	51	24	10	13
Administrative and support service activities	1,408	106	317	334	265	168	103	62	18	15	14	6
Public administration and defense; compulsory social security	126	0	0	1	5	1	3	1	1	0	0	114
Education	4,046	15	144	443	978	901	627	477	249	157	55	0
Human health and social work activities	1,497	10	78	211	346	315	215	143	70	59	50	0
Arts, entertainment and recreation	453	76	144	84	61	43	17	12	11	3	2	0
Other service activities	14,345	2,451	3,064	2,877	2,240	1,314	897	697	375	272	153	5
Not stated	3	0	0	0	0	0	0	0	0	0	0	3
Total	190,288	21,530	33,689	37,535	34,985	22,518	15,999	10,794	6,684	3,769	2,411	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 33B: Distribution of establishments by economic activity and age of manager

Economic activity	Age group of manager				
	Total	15 and below	16-30	31 +	Not stated
Agriculture forestry and fishing	563	0	51	507	5
Mining and quarrying	307	0	24	273	10
Manufacturing	14,195	4	4,133	10,044	14
Electricity gas steam and air conditioning supply	138	0	55	77	6
Water supply; sewerage, waste management and remediation activities	645	3	129	512	1
Construction	159	0	10	114	35
Wholesale and retail trade; repair of motor vehicles and motorcycles	96,081	30	35,837	60,086	128
Transportation and storage	382	0	56	319	7
Accommodation and food service activities	51,868	11	15,934	35,920	3
Information and communication	1,150	1	734	408	7
Financial and insurance activities	1,574	0	328	1,230	16
Real estate activities	105	0	18	86	1
Professional, scientific and technical activities	1,243	0	336	894	13
Administrative and support service activities	1,408	0	530	872	6
Public administration and defense; compulsory social security	126	0	0	12	114
Education	4,046	1	230	3,815	0
Human health and social work activities	1,497	0	136	1,361	0
Arts, entertainment and recreation	453	0	259	194	0
Other service activities	14,345	5	6,374	7,961	5
Not stated	3	0	0	0	3
Total	190,288	55	65,174	124,685	374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 34: Distribution of sole proprietor establishments by economic activity and sex of owner

Economic activity	Sex of owner		
	Total	Male	Female
Agriculture forestry and fishing	136	111	25
Mining and quarrying	176	155	21
Manufacturing	13,142	7,970	5,172
Electricity gas steam and air conditioning supply	50	39	11
Water supply; sewerage, waste management and remediation activities	368	248	120
Construction	73	63	10
Wholesale and retail trade; repair of motor vehicles and motorcycles	93,593	58,705	34,888
Transportation and storage	148	138	10
Accommodation and food service activities	51,154	37,864	13,290
Information and communication	1004	922	82
Financial and insurance activities	418	296	122
Real estate activities	68	50	18
Professional, scientific and technical activities	916	667	249
Administrative and support service activities	1,294	722	572
Education	471	339	132
Human health and social work activities	481	318	163
Arts, entertainment and recreation	281	254	27
Other service activities	11518	9288	2230
Total	175,291	118,149	57,142

Source : NISR, Rwanda Establishment Census 2017

Table 4. 35A: Distribution of sole proprietor establishments by economic activity and age of owner

Economic activity	Age group of owner												
	Total	15 and below	15-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65 +	Not stated
Agriculture forestry and fishing	136	0	1	11	15	19	18	25	18	12	9	8	0
Mining and quarrying	176	0	2	7	19	32	27	25	22	23	13	6	0
Manufacturing	13142	2	1201	1846	2616	2457	1666	1314	865	587	338	247	3
Electricity gas steam and air conditioning supply	50	0	5	6	15	5	5	7	4	1	2	0	0
Water supply; sewerage, waste management and remediation activities	368	0	13	26	51	66	58	58	42	27	12	15	0
Construction	73	0	1	4	10	16	8	8	7	7	2	6	4
Wholesale and retail trade; repair of motor vehicles and motorcycles	93593	24	10708	18146	19908	17585	10558	7005	4496	2665	1488	981	29
Transportation and storage	148	0	3	14	25	29	27	23	12	9	5	1	0
Accommodation and food service activities	51154	8	4869	7758	9249	9580	6515	5083	3534	2442	1269	847	0
Information and communication	1004	1	258	313	205	101	56	28	19	11	9	3	0
Financial and insurance activities	418	1	47	113	88	61	39	34	15	11	3	5	1
Real estate activities	68	0	0	8	9	9	3	7	9	9	6	8	0
Professional, scientific and technical activities	916	0	49	187	184	169	112	97	68	26	16	7	1
Administrative and support service activities	1294	0	81	289	320	255	154	93	55	18	15	14	0
Education	471	1	4	26	58	91	81	77	63	35	19	16	0
Human health and social work activities	481	0	2	33	60	90	100	66	45	29	31	25	0
Arts, entertainment and recreation	281	1	30	60	45	59	30	23	14	12	3	4	0
Other service activities	11518	3	2175	2852	2638	1882	926	473	270	122	108	69	0
Total	175,291	41	19,449	31,699	35,515	32,506	20,383	14,446	9,558	6,046	3,348	2,262	38

Source : NISR, Rwanda Establishment Census 2017

Table 4. 35B: Distribution of sole proprietor establishments by economic activity and age of owner

Economic activity	Age of owner				
	Total	15 and below	16-30	31 +	Not stated
Agriculture forestry and fishing	136	0	16	120	0
Mining and quarrying	176	0	12	164	0
Manufacturing	13,142	2	3742	9395	3
Electricity gas steam and air conditioning supply	50	0	16	34	0
Water supply; sewerage, waste management and remediation activities	368	0	54	314	0
Construction	73	0	7	62	4
Wholesale and retail trade; repair of motor vehicles and motorcycles	93,593	24	34,213	59,327	29
Transportation and storage	148	0	23	125	0
Accommodation and food service activities	51,154	8	14,949	36,197	0
Information and communication	1,004	1	645	358	0
Financial and insurance activities	418	1	189	227	1
Real estate activities	68	0	12	56	0
Professional, scientific and technical activities	916	0	289	626	1
Administrative and support service activities	1,294	0	473	821	0
Education	471	1	43	427	0
Human health and social work activities	481	0	50	431	0
Arts, entertainment and recreation	281	1	108	172	0
Other service activities	1,1518	3	5,841	5,674	0
Total	175,291	41	60,682	114,530	38

Source : NISR, Rwanda Establishment Census 2017

Table 4. 36: Distribution of private business – oriented establishments by economic activity or and owners’ nationality

Economic activity	Nationality of owners recorded			
	Total	Rwandan Only	Joint and Foreigners	Not stated
Agriculture forestry and fishing	545	524	16	5
Mining and quarrying	306	280	14	12
Manufacturing	14,171	13,874	271	26
Electricity gas steam and air conditioning supply	127	65	31	31
Water supply; sewerage, waste management and remediation activities	574	519	3	52
Construction	156	100	19	37
Wholesale and retail trade; repair of motor vehicles and motorcycles	96,002	94,552	1,304	146
Transportation and storage	366	319	34	13
Accommodation and food service activities	51,830	51,323	500	7
Information and communication	1,130	1061	54	15
Financial and insurance activities	1,530	1265	208	57
Real estate activities	103	91	11	1
Professional, scientific and technical activities	1,207	1,142	51	14
Administrative and support service activities	1,401	1,364	29	8
Education	1014	959	52	3
Human health and social work activities	617	574	29	14
Arts, entertainment and recreation	430	284	144	2
Other service activities	12,355	12,192	155	8
Not stated	3	0	0	3
Total	183,867	180,488	2,925	454

Source : NISR, Rwanda Establishment Census 2017

Table 4. 37: Distribution of private business – oriented establishments by economic activity or and by legal status

Economic activity	Legal status							
	Total	Sole proprietorship	Limited by shares	Limited by guarantee	Limited by shares and by guarantee	Unlimited	None	Not stated
Agriculture forestry and fishing	545	136	44	1	0	2	362	0
Mining and quarrying	306	176	55	1	0	4	69	1
Manufacturing	14,171	13,142	312	5	4	21	686	1
Electricity gas steam and air conditioning supply	127	50	43	0	1	7	6	20
Water supply; sewerage, waste management and remediation activities	574	368	61	2	1	33	98	11
Construction	156	73	78	1	1	0	1	2
Wholesale and retail trade; repair of motor vehicles and motorcycles	96,002	93,593	1031	8	18	64	1,284	4
Transportation and storage	366	148	109	1	0	6	100	2
Accommodation and food service activities	51,830	51,154	185	6	5	20	460	0
Information and communication	1,130	1004	88	0	1	11	24	2
Financial and insurance activities	1,530	418	550	14	16	25	497	10
Real estate activities	103	68	24	1	0	1	9	0
Professional, scientific and technical activities	1,207	916	230	0	0	25	36	0
Administrative and support service activities	1,401	1,294	64	0	0	3	39	1
Education	1014	471	226	18	4	59	233	3
Human health and social work activities	617	481	79	1	0	11	42	3
Arts, entertainment and recreation	430	281	87	3	5	20	34	0
Other service activities	12,355	11,518	133	7	2	112	581	2
Total	183,867	175,291	3,402	69	58	424	4,561	62

Source : NISR, Rwanda Establishment Census 2017

Table 4. 38: Distribution of business-oriented establishments, which started before 2016 by economic activity and by annual turnover category

Economic activity	Annual total turnover in 2016						
	Total	Less than 300,000	300,000 - 12,000,000	12 - 20 million	More than 20 to 50 million	More than 50 million	Not stated
Agriculture forestry and fishing	427	76	248	34	28	36	5
Mining and quarrying	203	13	104	22	17	29	18
Manufacturing	9,756	4,850	4,384	218	102	177	25
Electricity gas steam and air conditioning supply	42	5	18	4	2	10	3
Water supply; sewerage, waste management and remediation activities	354	195	139	5	2	8	5
Construction	99	6	27	13	13	37	3
Wholesale and retail trade; repair of motor vehicles and motorcycles	59,495	28,905	27,605	1,645	633	521	186
Transportation and storage	258	101	74	21	15	34	13
Accommodation and food service activities	27,159	17,626	8,869	375	112	121	56
Information and communication	600	252	285	17	15	18	13
Financial and insurance activities	865	91	233	90	114	278	59
Real estate activities	81	7	27	14	8	24	1
Professional, scientific and technical activities	921	127	600	95	49	35	15
Administrative and support service activities	967	275	590	40	21	34	7
Education	821	124	382	105	80	103	27
Human health and social work activities	412	35	264	39	22	34	18
Arts, entertainment and recreation	126	43	64	6	3	6	4
Other service activities	6,662	4,569	1,946	59	25	18	45
Total	109,248	57,300	45,859	2,802	1,261	1,523	503

Source : NISR, Rwanda Establishment Census 2017

Table 4.39: Distribution of business oriented establishments by economic activity and employed capital

Economic activity	Current employed capital					
	Total	Less than 500,000	500,000 - 15,000,000	More than 15 to 75 million	More than 75 million	Not stated
Agriculture forestry and fishing	545	101	311	61	43	29
Mining and quarrying	306	49	136	34	36	51
Manufacturing	14,171	9,471	4,187	198	190	125
Electricity gas stream and air conditioning supply	127	24	21	7	16	59
Water supply, gas and remediation services	574	393	57	6	5	113
Construction	156	12	40	35	63	6
Whole sale and retail trade; repair of motor vehicles and motorcycles	96,002	68,865	24,607	1,196	520	814
Transportation and storage	366	113	94	39	39	81
Accommodation and food services activities	51,830	45,827	5,498	222	139	144
Information and communication	1,130	702	329	21	24	54
Financial and insurance activities	1,530	220	235	260	262	553
Real estate activities	103	10	48	11	31	3
Professional, scientific and technical activities	1,207	363	723	62	31	28
Administrative and support activities	1,401	493	814	51	22	21
Public administration and defence; compulsory social security	0	0	0	0	0	0
Education	1,014	184	487	156	105	82
Human health and social work activities	617	130	370	48	29	40
Arts, entertainment and recreation	430	146	112	16	11	145
Other services	12,355	10,570	1,456	54	23	252
Not stated	3	0	0	0	3	0
Total	18,3867	13,7673	39,525	2,477	1,592	2,600

Source : NISR, Rwanda Establishment Census 2017

Table 4. 40: Employment by Nationality and institutional sector

Institutional sector	Nationality		
	Total	Rwandan	Foreigners
Private sector	409,503	401,808	7,695
Cooperative	48,047	47,706	341
Public sector	78,168	77,226	942
Public Private Partnership	56,716	56,332	384
NGO (Rwanda)	20,369	19,786	583
NGO(International)	3,934	3,505	429
Total	616,737	606,363	10,374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 41: Number of Employees by sex and by institutional sector

Institutional sector	Sex		
	Both sexes	Male	Female
Private sector	409,503	259,748	149,755
Cooperative	48,047	29,311	18,736
Public sector	78,168	46,860	31,308
Public Private Partnership	56,716	31,440	25,276
NGO (Rwanda)	20,369	13,570	6,799
NGO(International)	3,934	2,405	1,529
Total	616,737	383,334	233,403

Source : NISR, Rwanda Establishment Census 2017

Table 4. 42: Employment by Nationality and economic activity

Economic activity	Nationality		
	Total	Rwandan	Foreigner
Agriculture forestry and fishing	31,999	31,498	501
Mining and quarrying	14,772	14,706	66
Manufacturing	66,931	65,827	1,104
Electricity gas steam and air conditioning supply	1,934	1,912	22
Water supply; sewerage, waste management and remediation activities	2,857	2,827	30
Construction	8,546	8,175	371
Wholesale and retail trade; repair of motor vehicles and motorcycles	142,126	140,271	1,855
Transportation and storage	11,774	11,458	316
Accommodation and food service activities	93,568	92,423	1,145
Information and communication	3,137	3,020	117
Financial and insurance activities	12,356	12,132	224
Real estate activities	683	659	24
Professional, scientific and technical activities	4,688	4,503	185
Administrative and support service activities	22,347	22,193	154
Public administration and defense; compulsory social security	26,210	26,141	69
Education	95,867	93,378	2,489
Human health and social work activities	29,831	29,151	680
Arts, entertainment and recreation	1,753	1,731	22
Other service activities	45,320	44,322	998
Not stated	38	36	2
Total	616,737	606,363	10,374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 43: Number of employees by economic activity and by sex

Economic activity	Sex		
	Both sexes	Male	Female
Agriculture forestry and fishing	31,999	19,333	12,666
Mining and quarrying	14,772	12,669	2,103
Manufacturing	66,931	41,453	25,478
Electricity gas steam and air conditioning supply	1,934	1,549	385
Water supply; sewerage, waste management and remediation activities	2,857	1,803	1,054
Construction	8,546	6,896	1,650
Wholesale and retail trade; repair of motor vehicles and motorcycles	142,126	80,499	61,627
Transportation and storage	11,774	8,088	3,686
Accommodation and food service activities	93,568	59,168	34,400
Information and communication	3,137	2,325	812
Financial and insurance activities	12,356	7,039	5,317
Real estate activities	683	482	201
Professional, scientific and technical activities	4,688	3,166	1,522
Administrative and support service activities	22,347	17,257	5,090
Public administration and defense; compulsory social security	26,210	17,707	8,503
Education	95,867	55,469	40,398
Human health and social work activities	29,831	13,280	16,551
Arts, entertainment and recreation	1,753	980	773
Other service activities	45,320	34,149	11,171
Not stated	38	22	16
Total	616,737	383,334	233,403

Source : NISR, Rwanda Establishment Census 2017

Table 4. 44: Employment by district and nationality

District/Province	Nationality		
	Total	Rwandan	Foreigner
Nyarugenge	83,892	81,687	2205
Gasabo	73,327	71,358	1,969
Kicukiro	55,392	54,190	1202
Kigali City	212,611	207,235	5,376
Nyanza	10,643	10,579	64
Gisagara	9,019	8,857	162
Nyaruguru	14,677	14,635	42
Huye	14,247	14,137	110
Nyamagabe	16,478	16,264	214
Ruhango	11,075	11,032	43
Muhanga	17,623	17,548	75
Kamonyi	13,423	13,366	57
South Province	107,185	106,418	767
Karongi	15,249	14,815	434
Rutsiro	12,926	12,902	24
Rubavu	23,135	22,968	167
Nyabihu	11,246	11,195	51
Ngororero	12,100	12,070	30
Rusizi	19,840	19,717	123
Nyamasheke	12,743	12,691	52
West Province	107,239	106,358	881
Rulindo	16,827	16,737	90
Gakenke	12,555	12,541	14
Musanze	23,510	23,331	179
Burera	12,313	12,276	37
Gicumbi	18,233	18,033	200
North Province	83,438	82,918	520
Rwamagana	16,894	16,793	101
Nyagatare	16,037	15,739	298
Gatsibo	12,272	11,867	405
Kayonza	14,339	14,212	127
Kirehe	14,714	13,092	1,622
Ngoma	14,276	14,225	51
Bugesera	17,732	17,506	226
East Province	106,264	103,434	2,830
Rwanda	616,737	606,363	10,374

Source : NISR, Rwanda Establishment Census 2017

Table 4. 45: Number of employees by District and by sex

District/Province	Sex		
	Both sexes	Male	Female
Nyarugenge	83,892	50,520	33,372
Gasabo	73,327	45,232	28,095
Kicukiro	55,392	36,363	19,029
Kigali City	212,611	132,115	80,496
Nyanza	10,643	6,372	4,271
Gisagara	9,019	5,234	3,785
Nyaruguru	14,677	8,957	5,720
Huye	14,247	8,124	6,123
Nyamagabe	16,478	9,690	6,788
Ruhango	11,075	6,548	4,527
Muhanga	17,623	10,110	7,513
Kamonyi	13,423	8,186	5,237
South Province	107,185	63,221	43,964
Karongi	15,249	9,511	5,738
Rutsiro	12,926	9,019	3,907
Rubavu	23,135	13,199	9,936
Nyabihu	11,246	7,270	3,976
Ngororero	12,100	8,479	3,621
Rusizi	19,840	12,777	7,063
Nyamasheke	12,743	8,314	4,429
West Province	107,239	68,569	38,670
Rulindo	16,827	11,339	5,488
Gakenke	12,555	8,669	3,886
Musanze	23,510	13,883	9,627
Burera	12,313	8,880	3,433
Gicumbi	18,233	11,956	6,277
North Province	83,438	54,727	28,711
Rwamagana	16,894	9,928	6,966
Nyagatare	16,037	9,706	6,331
Gatsibo	12,272	7,750	4,522
Kayonza	14,339	8,517	5,822
Kirehe	14,714	9,247	5,467
Ngoma	14,276	9,056	5,220
Bugesera	17,732	10,498	7,234
East Province	106,264	64,702	41,562
Rwanda	616,737	383,334	233,403



Source : NISR, Rwanda Establishment Census 2017

Table 4. 46: Number of Employees by Establishment's year of starting operation and by sex

Year of starting operations	Sex		
	Both sexes	Male	Female
Below 1970	59,323	33,167	26,156
1970-1972	3,603	1,861	1,742
1973-1975	8,591	5,464	3,127
1976-1978	7,103	3,870	3,233
1979-1981	3,977	2,253	1,724
1982-1984	7,531	4,738	2,793
1985-1987	6,151	3,996	2,155
1988-1990	3,852	2,469	1,383
1991-1993	5,098	3,303	1,795
1994-1996	20,182	15,343	4,839
1997-1999	16,724	10,143	6,581
2000-2002	15,579	9,616	5,963
2003-2005	19,689	11,299	8,390
2006-2008	51,849	33,511	18,338
2009-2011	54,451	33,879	20,572
2012-2014	84,226	52,829	31,397
2015-2017	212,067	129,780	82,287
Not stated	36,741	25,813	10,928
Total	616,737	383,334	233,403

Source : NISR, Rwanda Establishment Census 2017

Annex C : Questionnaire

	REPUBLIC OF RWANDA NATIONAL INSTITUTE OF STATISTICS OF RWANDA	
<h3>ESTABLISHMENT CENSUS, 2017</h3>		
<p>Confidentiality Note The Information you give in this questionnaire will only be used for statistical purposes. According to the Statistical law n° 05/2013 of 16/06/2013, individual data are kept confidential and will not be disclosed for any reason what so ever.</p>		
<p>Q1. ADDRESS/ LOCATION</p> <p>1.1. PROVINCE / KIGALI CITY: <input style="width: 30px;" type="text"/></p> <p>1.2. DISTRICT: <input style="width: 30px;" type="text"/></p> <p>1.3. SECTOR: <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p> <p>1.4. CELL: <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p> <p>1.5. VILLAGE: <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p> <p>1.6. SERIAL NUMBER WITHIN THE VILLAGE: <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p> <p>1.7. ESTABLISHMENT NAME:</p> <p>1.8. ESTABLISHMENT NAME IN ABBREVIATION (If any):</p> <p>1.9. ESTABLISHMENT PHONE NUMBER:</p> <p>1.10. EMAIL OF ESTABLISHMENT (If any):</p>		
<p>Q2. WORKING PLACE <input style="width: 30px;" type="checkbox"/></p> <p>1. Within market place</p> <p>2. Outside market place</p> <p>3. Industrial zone</p>	<p>Q3. WORKING STATUS <input style="width: 30px;" type="checkbox"/></p> <p>1. Working</p> <p>2. Closed Temporarily</p> <p>3. Closed permanently (<i>End the interview</i>)</p>	
<p>Q4. MANAGER:</p> <p>4.1 NAME:</p> <p>4.2 SEX: 1.Male 2.Female <input style="width: 30px;" type="checkbox"/> 4.4 PHONE NUMBER:</p> <p>4.3 AGE: <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> 4.5 EMAIL ADDRESS(If any):</p>		
<p>Q5. YEAR OF STARTING OPERATION IN RWANDA</p> <p style="text-align: right;">MONTH YEAR</p> <p style="text-align: right;"><input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p>		
<p>Q6. MAJOR ECONOMIC ACTIVITY OF THE ESTABLISHMENT</p> <p>.....</p> <p>.....</p> <p style="text-align: right;">ISIC CODE</p> <p style="text-align: right;"><input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p>		
<p>Q7. INSTITUTIONAL SECTOR <input style="width: 30px;" type="checkbox"/></p> <p>1. Private sector <input style="width: 30px;" type="checkbox"/> → Go to Q9</p> <p>2. Cooperative <input style="width: 30px;" type="checkbox"/> → Go to Q15.1</p> <p>3. Public sector <input style="width: 30px;" type="checkbox"/> → Go to Q15.1</p> <p>4. Mixed sector</p> <p>5. NGO (Rwanda) <input style="width: 30px;" type="checkbox"/> → Go to Q15.1</p> <p>6. NGO(International) <input style="width: 30px;" type="checkbox"/> → Go to Q15.1</p>	<p>Q8. CATEGORIES OF MIXED SECTOR <input style="width: 30px;" type="checkbox"/></p> <p>1. Profit seeking → Q10</p> <p>2. Nonprofit seeking → Q15.1</p>	

Q9. NATIONALITY OF OWNERS <input style="float: right;" type="checkbox"/>																													
1. Rwandan 2. Foreign (East African Community) 3. Foreign (Other African countries) 4. Foreign (Other rest of world)	5. Joint (Rwandan + EAC) 6. Joint (Rwandan + Other African countries) 7. Joint (Rwandan + Other rest of world) 8. Joint (more than one non Rwandan)																												
Q10. LEGAL STATUS (In the following categories which corresponds to your establishment, Choose one)																													
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> 1. Sole proprietorship 2. Limited by shares 3. Limited by guarantee 4. Limited by shares and by guarantee 5. Unlimited 6. None </div> <div style="width: 55%; text-align: right;"> <input style="float: right;" type="checkbox"/> Go to Q15.1 </div> </div>																													
Q11. IS THE MANAGEMENT OF ESTABLISHMENT COMPLETELY SEPARATED FROM THE HOUSEHOLD MANAGEMENT? 1. YES 2. NO <input style="float: right;" type="checkbox"/>																													
Q12. IS THE OWNER OF THE ESTABLISHMENT ITS MANAGER? 1. YES 2.NO <input style="float: right;" type="checkbox"/> If "YES" → Q15.1																													
Q13. THE SEX OF OWNER 1.MALE 2.FEMALE <input style="float: right;" type="checkbox"/>	Q14. AGE OF OWNER: <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>																												
Q15.1. DOES THE ESTABLISHMENT MAINTAIN REGULAR ACCOUNTS? 1.YES 2.NO <input style="float: right;" type="checkbox"/>																													
Q15.2. If "YES" WHICH OF THE FOLOWING BOOKS IS USED? 1.YES 2.NO																													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. Ledgers.....</td> <td style="width: 5%; text-align: center;">→</td> <td style="width: 45%;"><input style="width: 30px;" type="checkbox"/></td> </tr> <tr> <td>2. Journals.....</td> <td style="text-align: center;">→</td> <td><input style="width: 30px;" type="checkbox"/></td> </tr> <tr> <td>3. Balance sheet</td> <td style="text-align: center;">→</td> <td><input style="width: 30px;" type="checkbox"/></td> </tr> <tr> <td>4. Income statement (Profit and loss account).....</td> <td style="text-align: center;">→</td> <td><input style="width: 30px;" type="checkbox"/></td> </tr> <tr> <td>5. Invoice</td> <td style="text-align: center;">→</td> <td><input style="width: 30px;" type="checkbox"/></td> </tr> <tr> <td>6. Other.....</td> <td style="text-align: center;">→</td> <td><input style="width: 30px;" type="checkbox"/></td> </tr> </table> <p style="margin-top: 5px;">If the answer to 15.2.6 is YES then specify.....</p>			1. Ledgers.....	→	<input style="width: 30px;" type="checkbox"/>	2. Journals.....	→	<input style="width: 30px;" type="checkbox"/>	3. Balance sheet	→	<input style="width: 30px;" type="checkbox"/>	4. Income statement (Profit and loss account).....	→	<input style="width: 30px;" type="checkbox"/>	5. Invoice	→	<input style="width: 30px;" type="checkbox"/>	6. Other.....	→	<input style="width: 30px;" type="checkbox"/>									
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5. Invoice	→	<input style="width: 30px;" type="checkbox"/>																											
6. Other.....	→	<input style="width: 30px;" type="checkbox"/>																											
Q16. ESTABLISHMENT TYPE <input style="float: right;" type="checkbox"/>																													
1. Head office 2. Single unit establishment 3. Branch 4. Sub branch																													
Go to Q18																													
Q17.HEAD OFFICE																													
Q17.1 MAJOR ECONOMIC ACTIVITY OF THE ENTIRE ENTERPRISE		ISIC CODE																											
		<input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>																											
Q17.2.TOTAL NUMBER OF BRANCHES IN RWANDA INCLUDING THE HEAD OFFICE <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>																													
Q17.3. TOTAL NUMBER OF WORKING PERSONS IN ALL BRANCHES IN RWANDA INCLUDING THE HEAD OFFICE <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>																													
Q18. NUMBER OF WORKING PERSON ACCORDING TO SEX AND NATIONALITY																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Total</th> <th colspan="3">Rwandan</th> <th colspan="3">Foreigner</th> </tr> <tr> <th>TOTAL</th> <th>MALE</th> <th>FEMALE</th> <th>TOTAL</th> <th>MALE</th> <th>FEMALE</th> <th>TOTAL</th> <th>MALE</th> <th>FEMALE</th> </tr> </thead> <tbody> <tr> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> <td><input style="width: 20px;" type="text"/></td> </tr> </tbody> </table>			Total			Rwandan			Foreigner			TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>
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For the head office, record only persons working at the head office																													

Q19. NUMBER OF WORKING PERSON ACCORDING TO LENGTH OF CONTRACT/ PAYMENT STATUS AND SEX

LENGTH OF CONTRACT/ PAYMENT STATUS		TOTAL				MALE			FEMALE		
Unpaid workers	Working owners										
	Unpaid										
	Apprentice										
Paid workers	< 1 Month										
	1-6 Months										
	Above 6 Months										
	Open contract										
Total											

For the head office, record only persons working at the head office

N.B: Ask the following questions (Q20, Q21) if the answer to the Q7 is either 1, 2 or 4 or Q8 is 1

Q20. ANNUAL TOTAL TURNOVER IN 2016

☐

1. Less than 300.000
2. 300.000-12.000.000
3. 12-20 million
4. More than 20 to 50 million
5. More than 50 million

Q21. CURRENT EMPLOYED CAPITAL

☐

1. Less than 500.000
2. 500.000-15.000.000
3. More than 15 to 75 million
4. More than 75 million

**Q22. IS THE ESTABLISHMENT REGISTERED IN ANY OF THE FOLLOWING INSTITUTIONS?
(ANSWER ALL QUESTIONS) 1. YES 2. No**

1. Sector.....▶
2. District.....▶
3. Rwanda cooperative Agency (RCA) only Cooperative▶
4. Private sector Federation (PSF)▶
5. Rwanda Governance Board (RGB) only NGO.....▶
6. Social Security Board (RSSB).....▶
7. Rwanda Development Board (RDB)▶
8. Rwanda Revenue Authority (RRA).....▶
9. Other.....▶

If the answer to 22.9 is YES then specify.....

Q23. DID YOU HAVE ANY TRANSACTION WITH A FOREIGN COUNTRY DURING THE LAST 12 MONTHS (Buy or sell the goods and/or services)?

☐

1. Yes, Export
2. Yes, Import
3. Yes, Export and Import
4. No

Q24. WHAT TYPE OF TAXES DO YOU PAY? (Answer all questions) 1. YES 2.NO

1. Value Added Tax (VAT)▶
2. TPR/PAYE▶
3. Income tax.....▶
4. Excise duties tax.....▶
5. Import duties tax.....▶
6. Trading license tax.....▶
7. Rental Income tax.....▶
8. Flat tax.....▶

Q25. DO YOU HAVE A TIN NUMBER? 1. YES 2.NO ☐ (If "NO" End the interview)

Q26. WHAT IS THE TIN NUMBER OF YOUR ESTABLISHMENT (If is the branch or sub branch give the tin number of the Head office)?

--	--	--	--	--	--	--	--	--

Enumerator name Tel:.....Date : ____/ ____/ ____ Signature

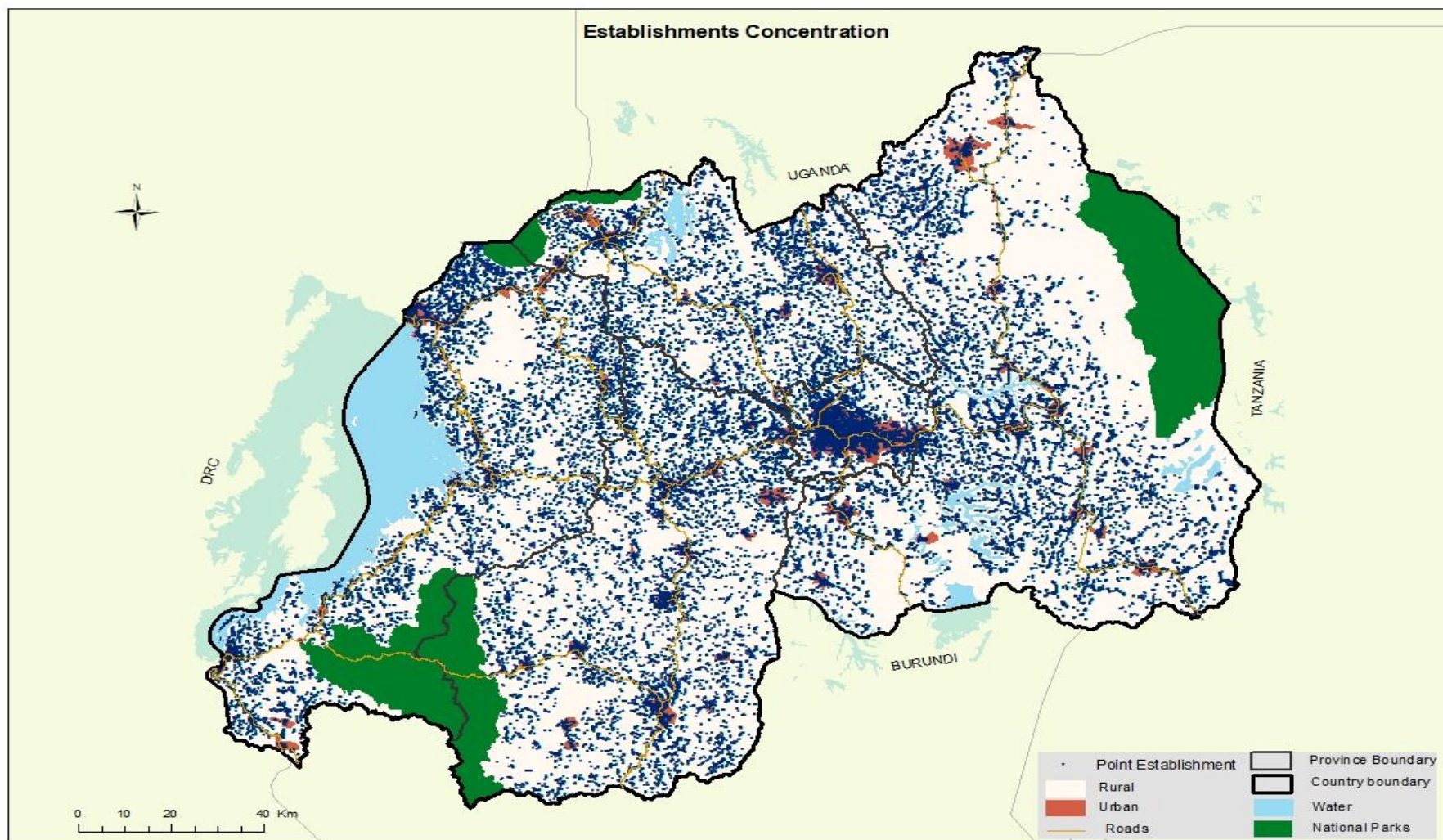
Team leader name Tel: Date : ____/ ____/ ____ Signature

The National Institute of Statistics of Rwanda thanks you for your cooperation

National Institute of Statistics of Rwanda
P.O.Box 6139 Kigali – Rwanda
Muhima – Nyarugenge
KN 2 Ave, Kigali
Website: www.statistics.gov.rw

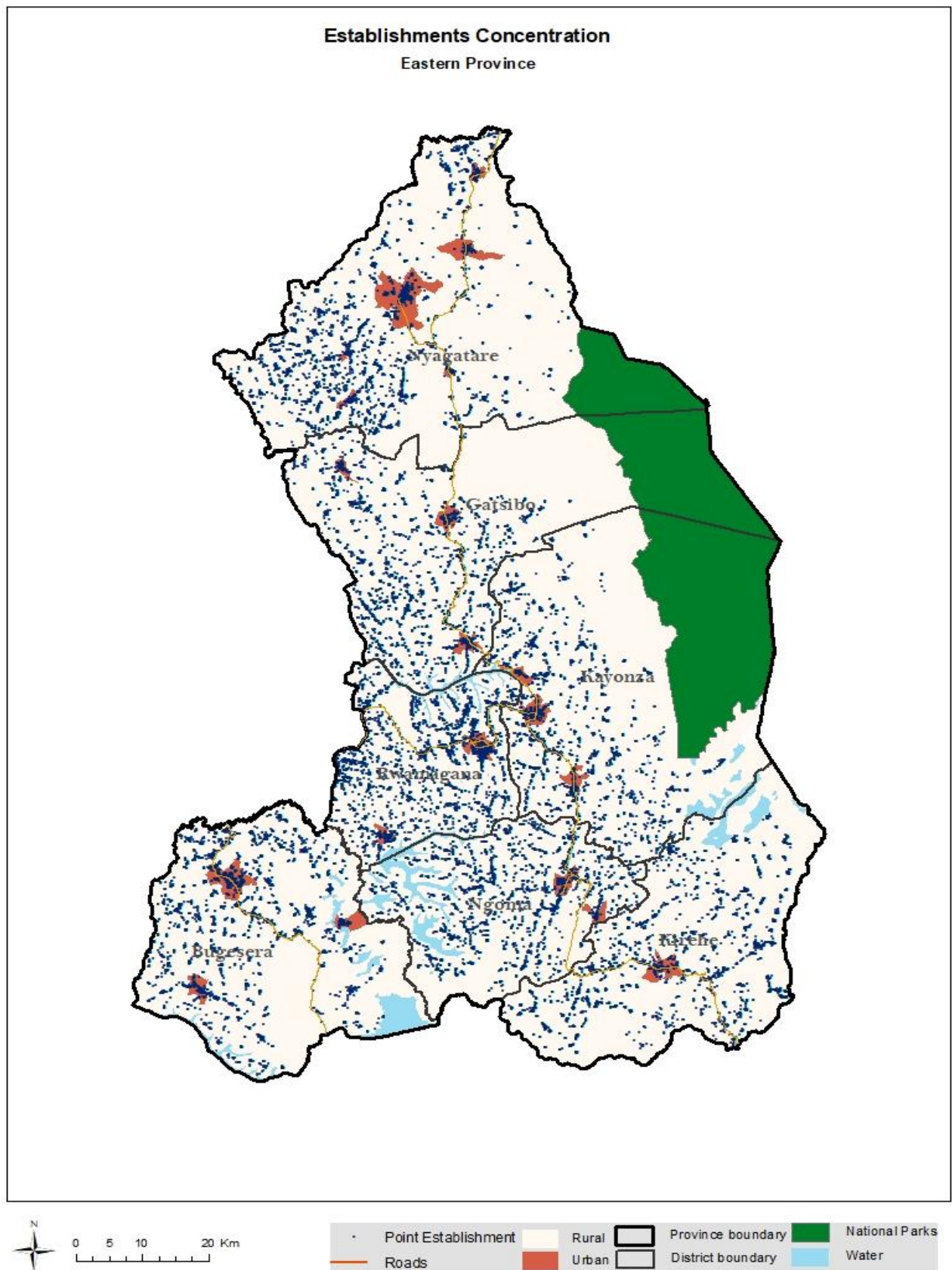
Annex D: Maps

Map 1: Establishment Concentration at country level

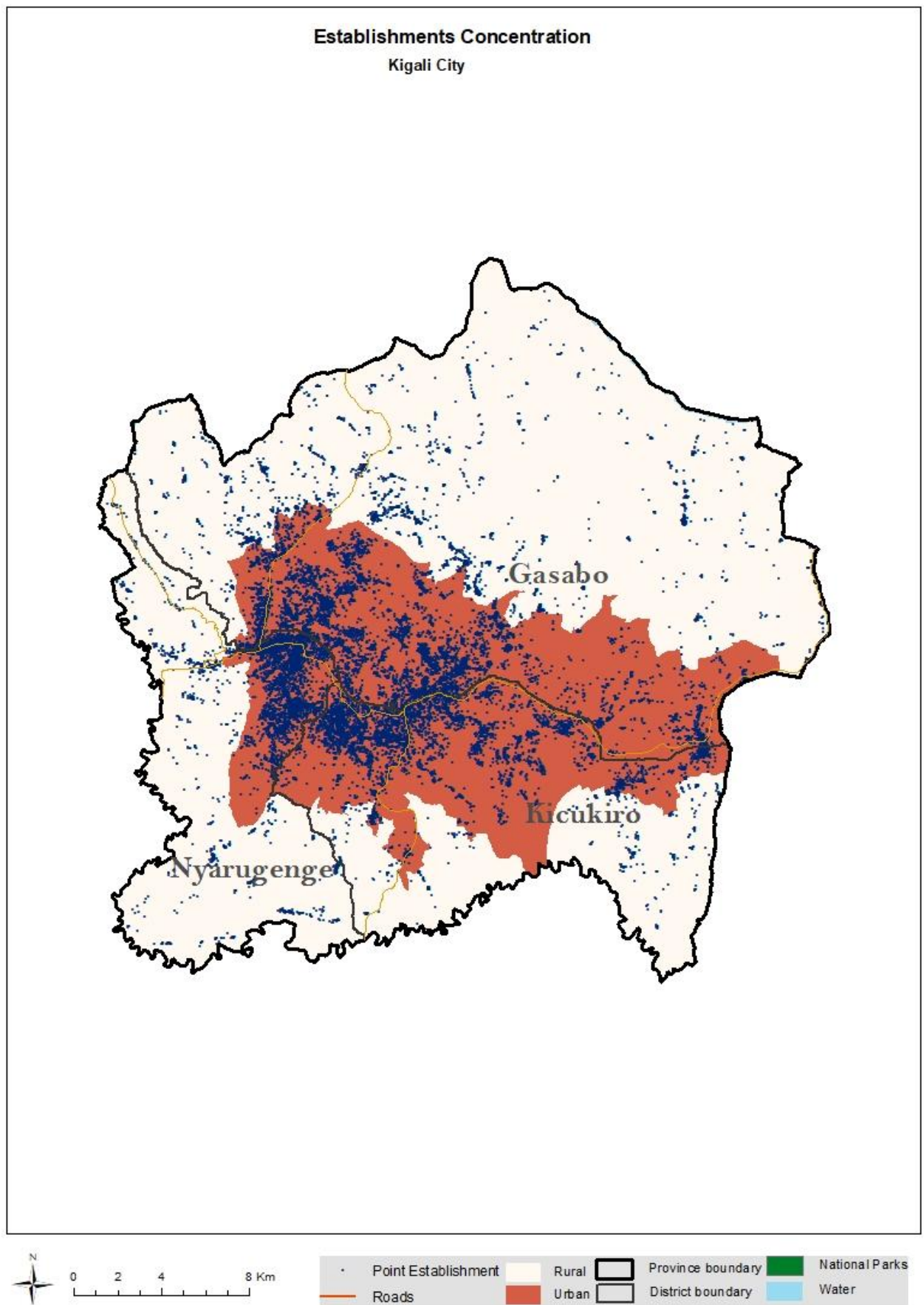


Map 2. Provincial Concentration of establishments

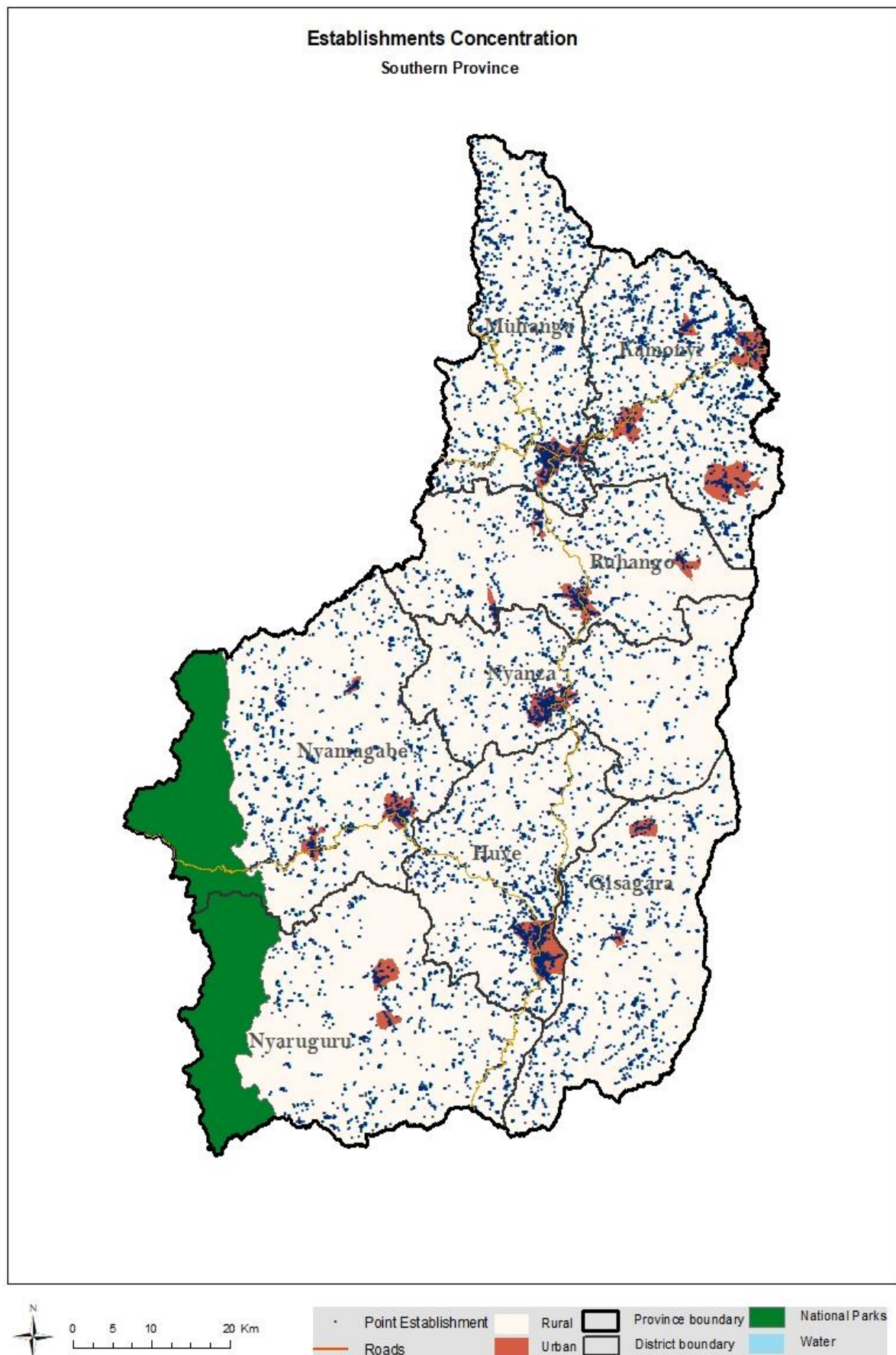
2A. EAST PROVINCE



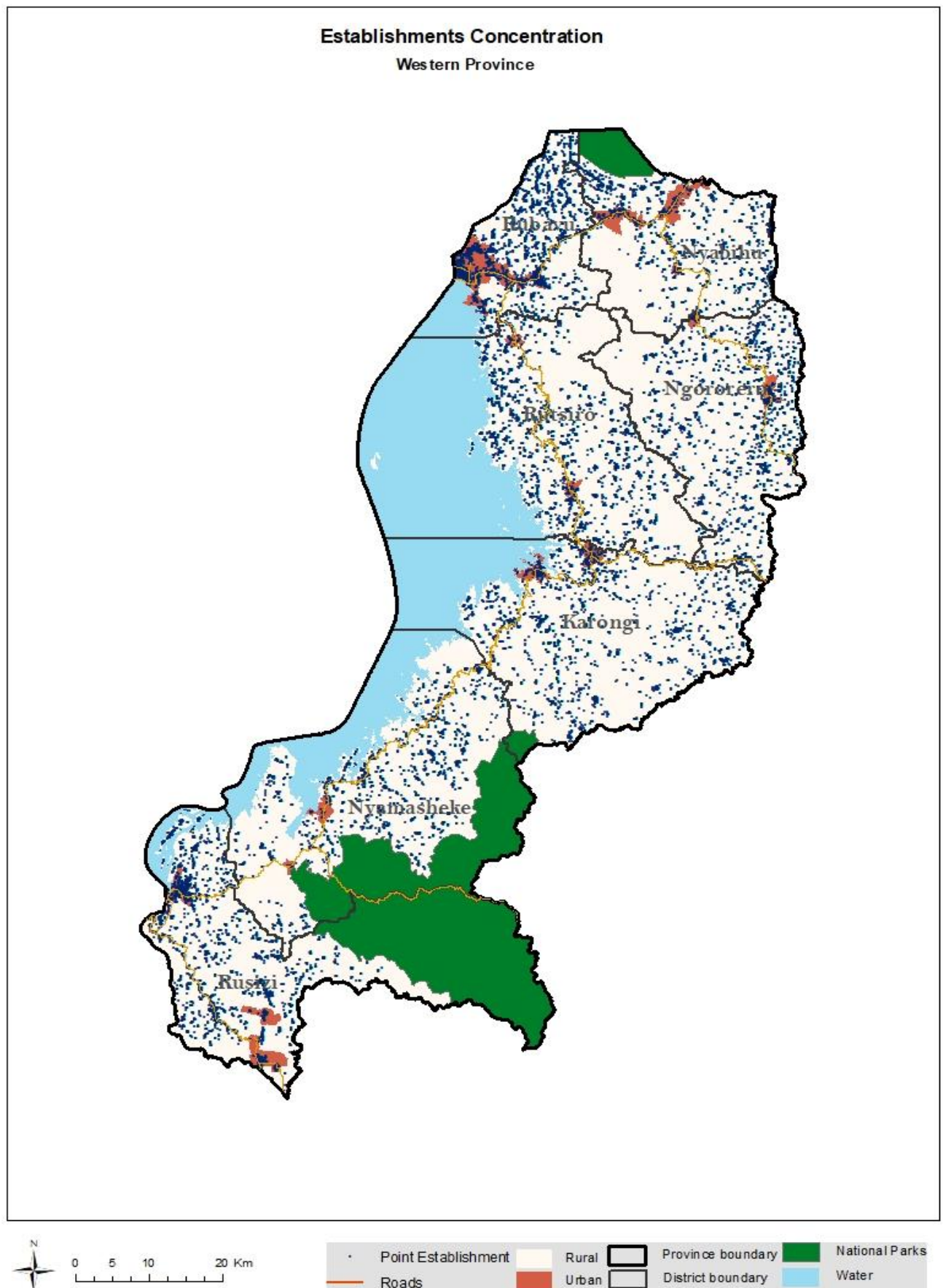
2B. KIGALI CITY



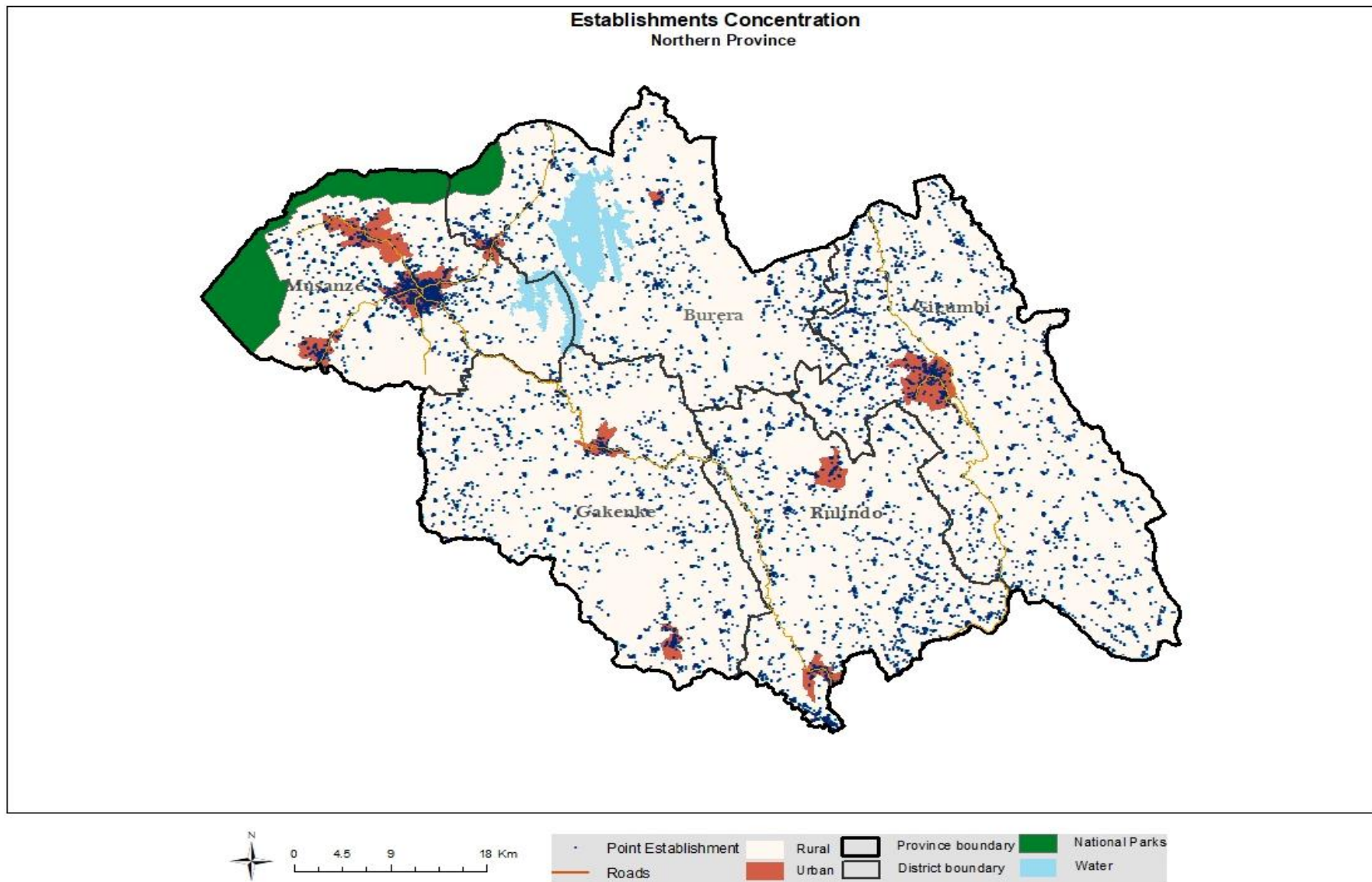
2C. SOUTH PROVINCE



2D. WEST PROVINCE

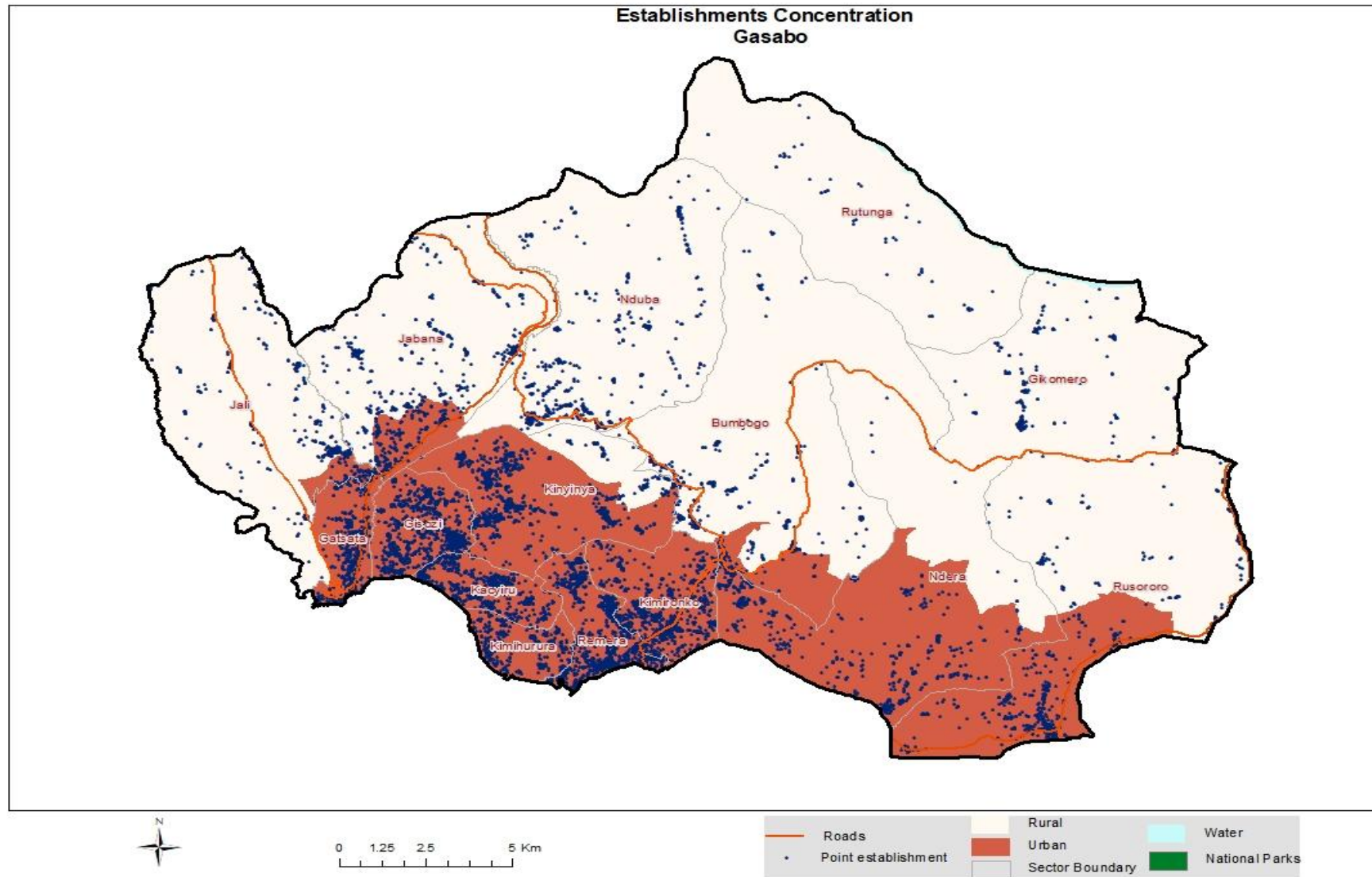


2E. NORTH PROVINCE

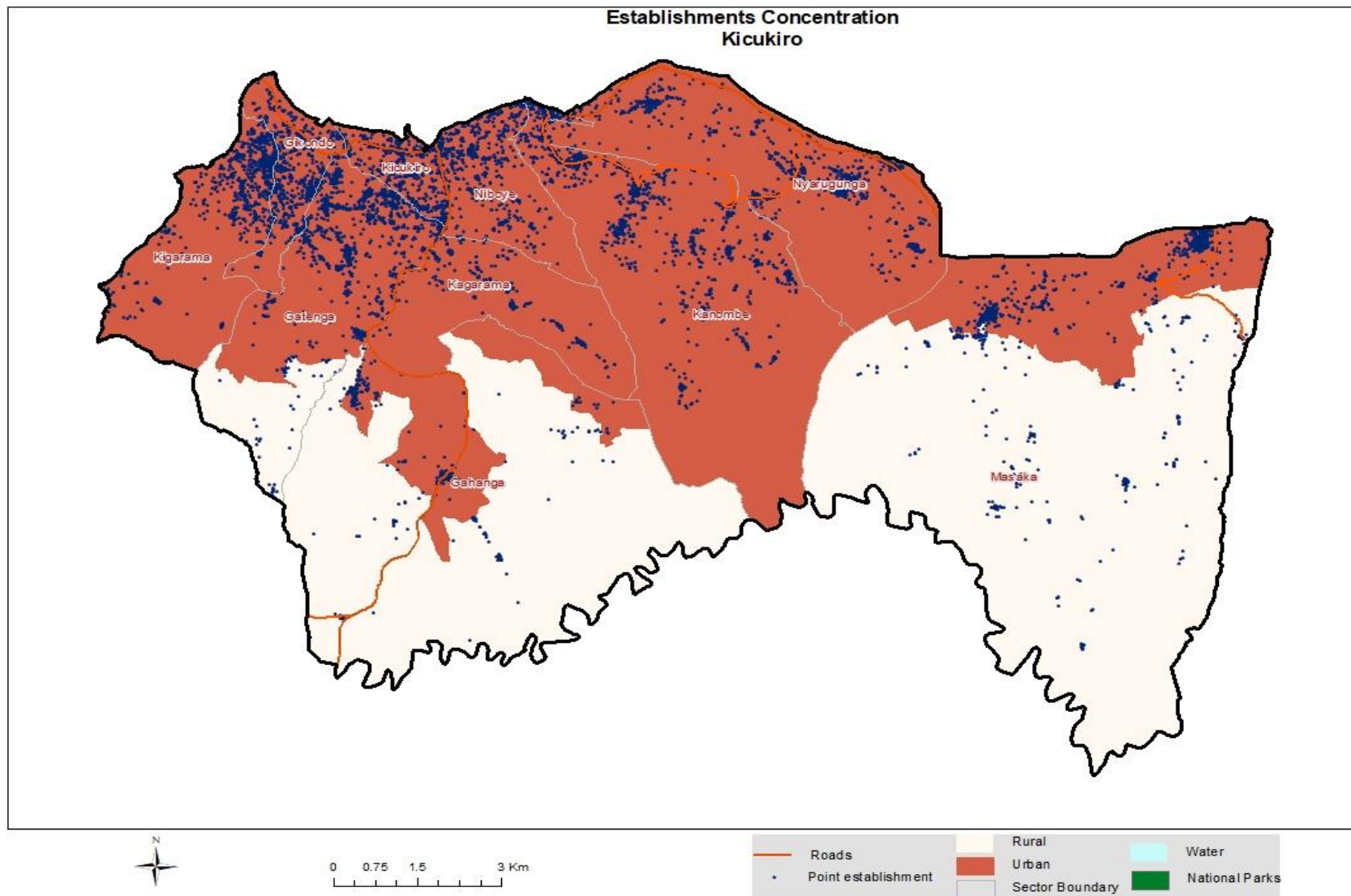


3. MAPS OF KIGALI CITY DISTRICTS AND SECONDARY CITIES DISTRICTS

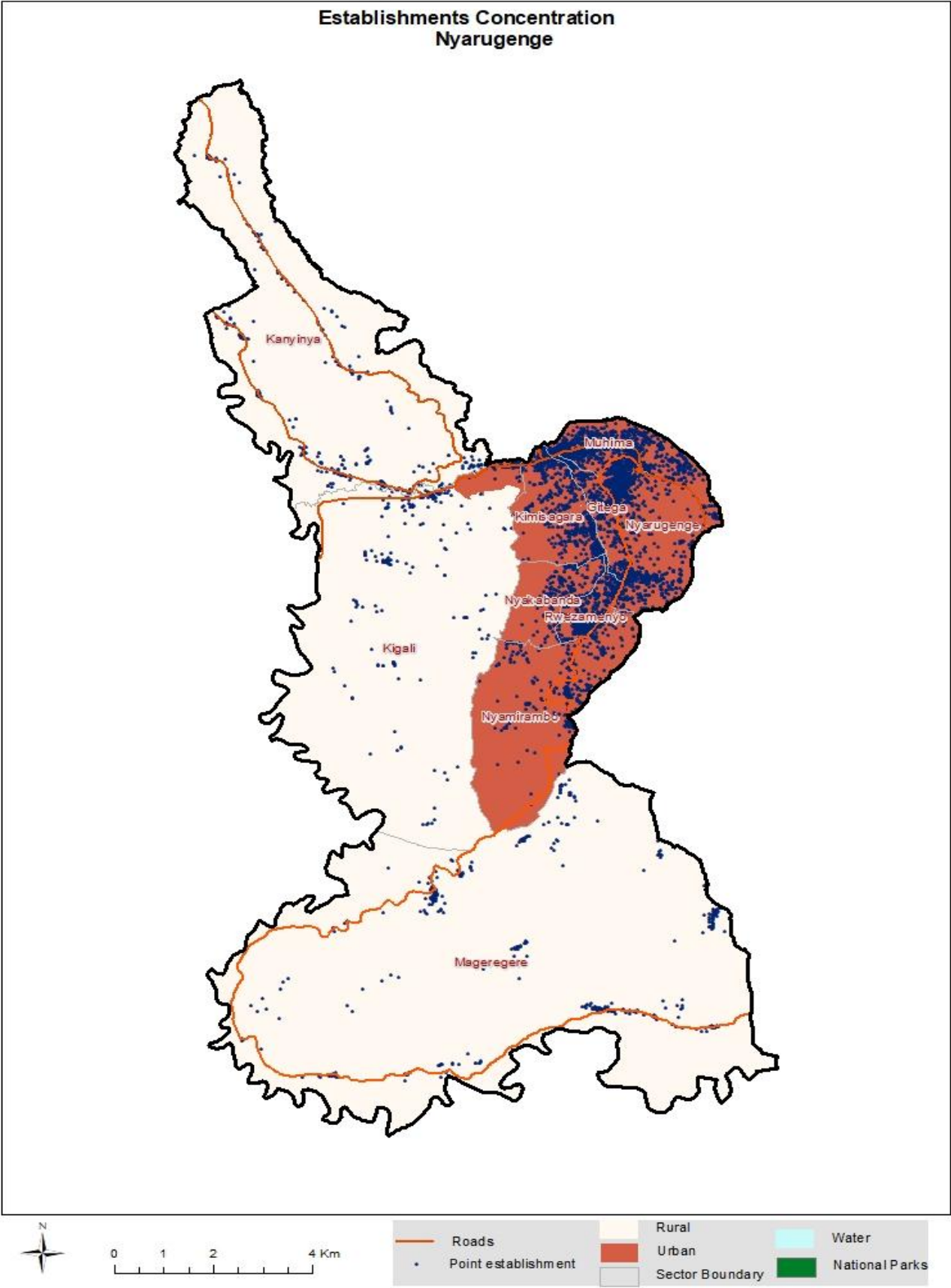
3A. GASABO DISTRICT



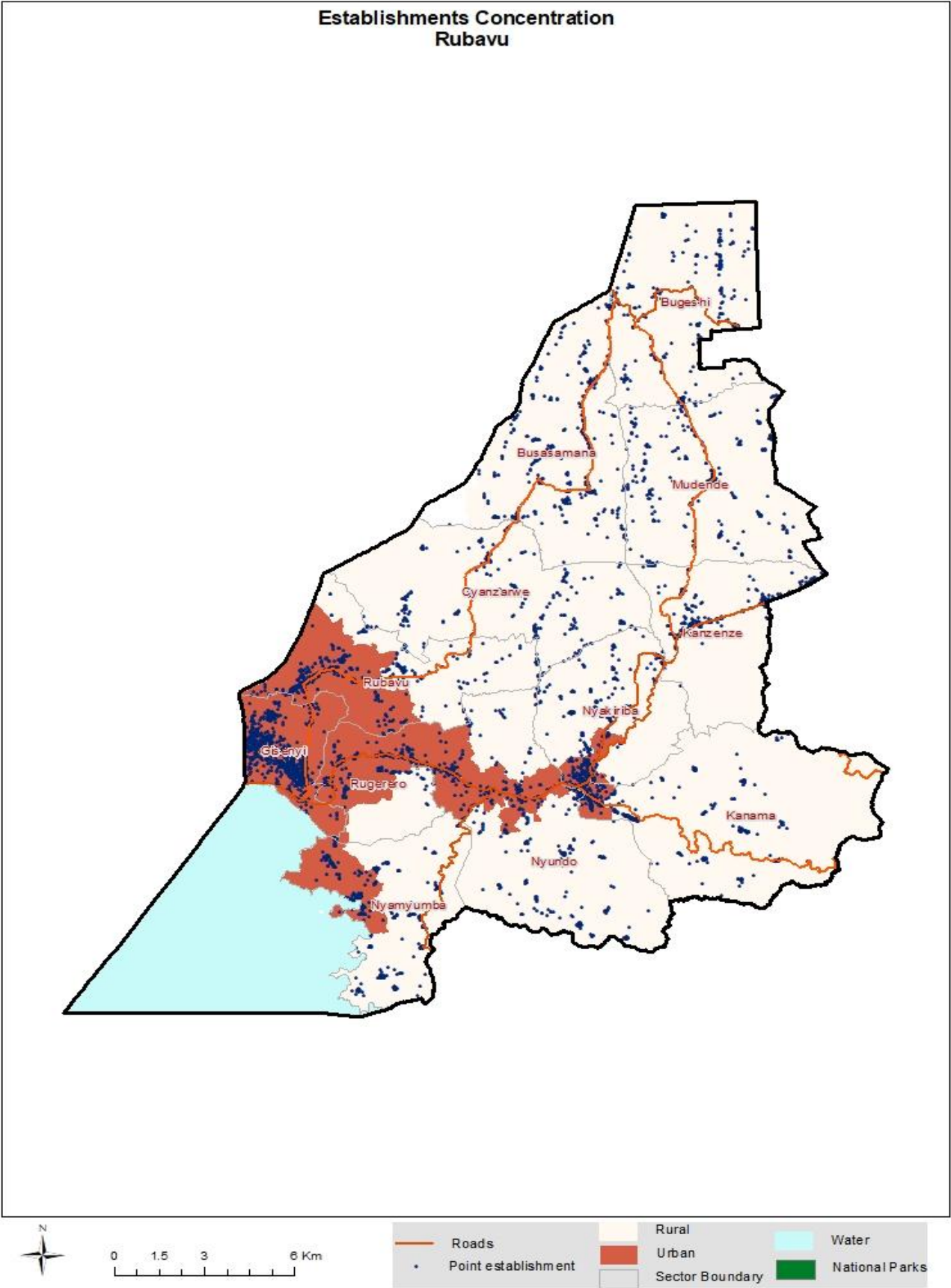
3B. KICUKIRO DISTRICT



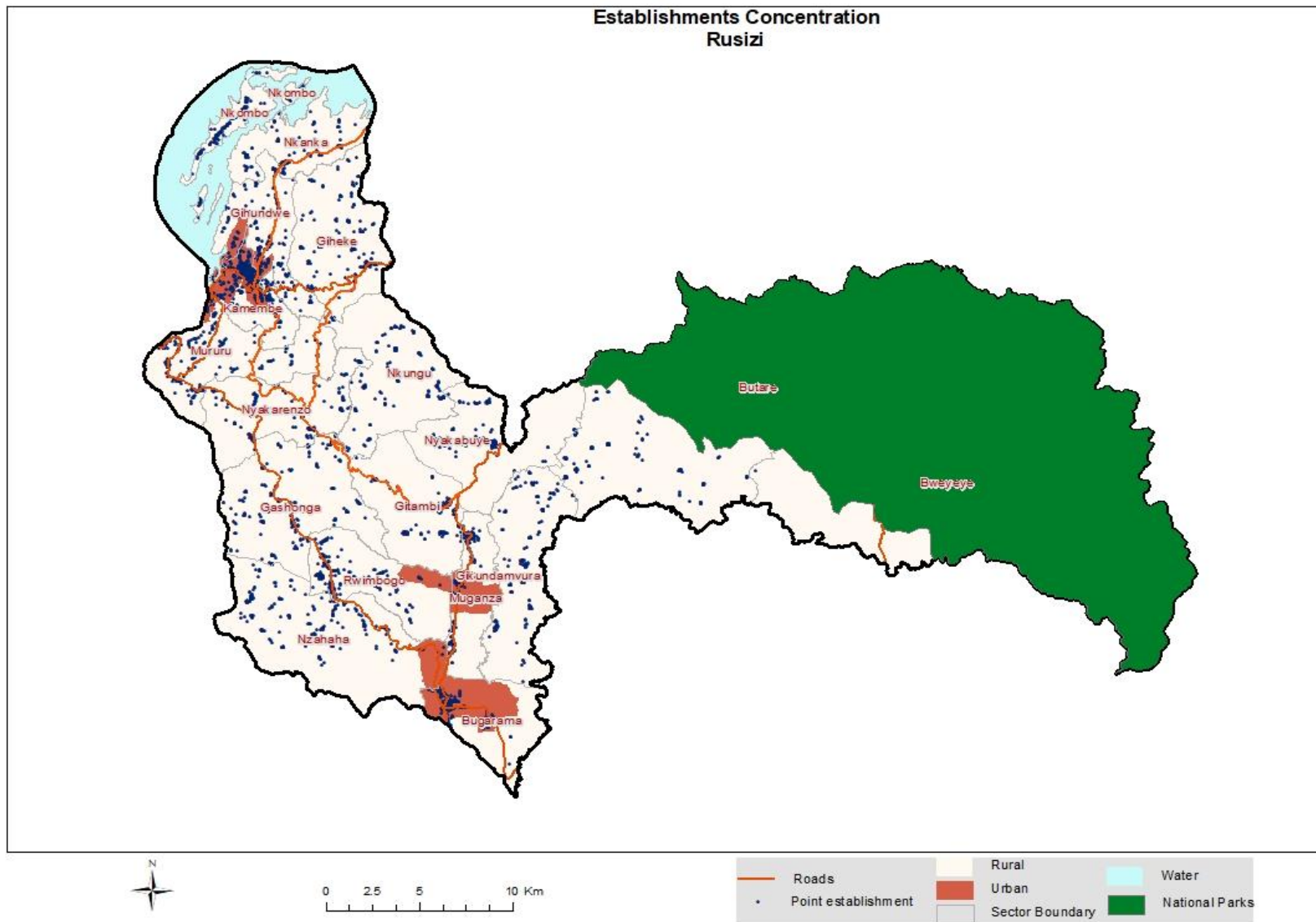
3C. NYARUGENGE DISTRICT



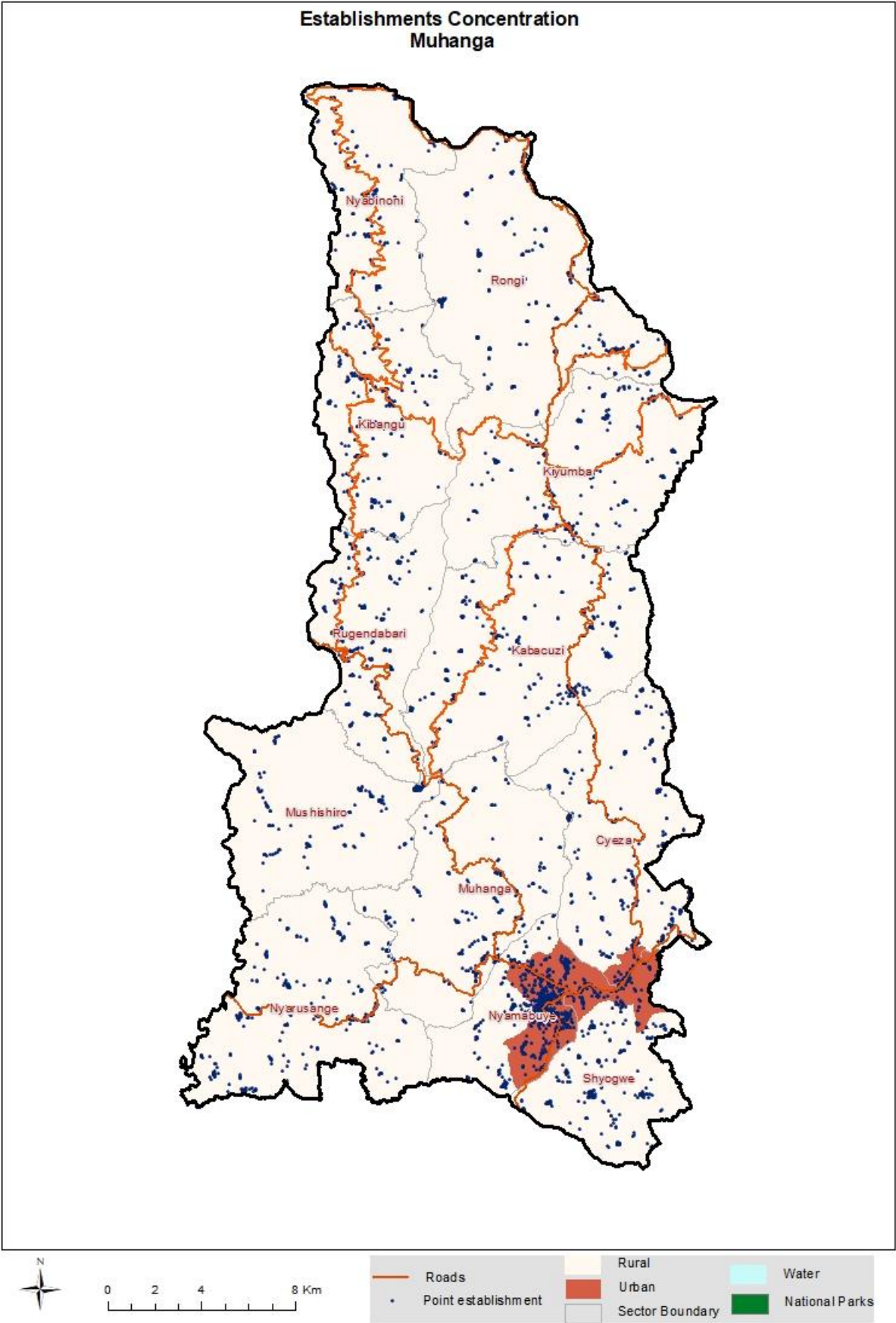
3D. RUBAVU DISTRICT



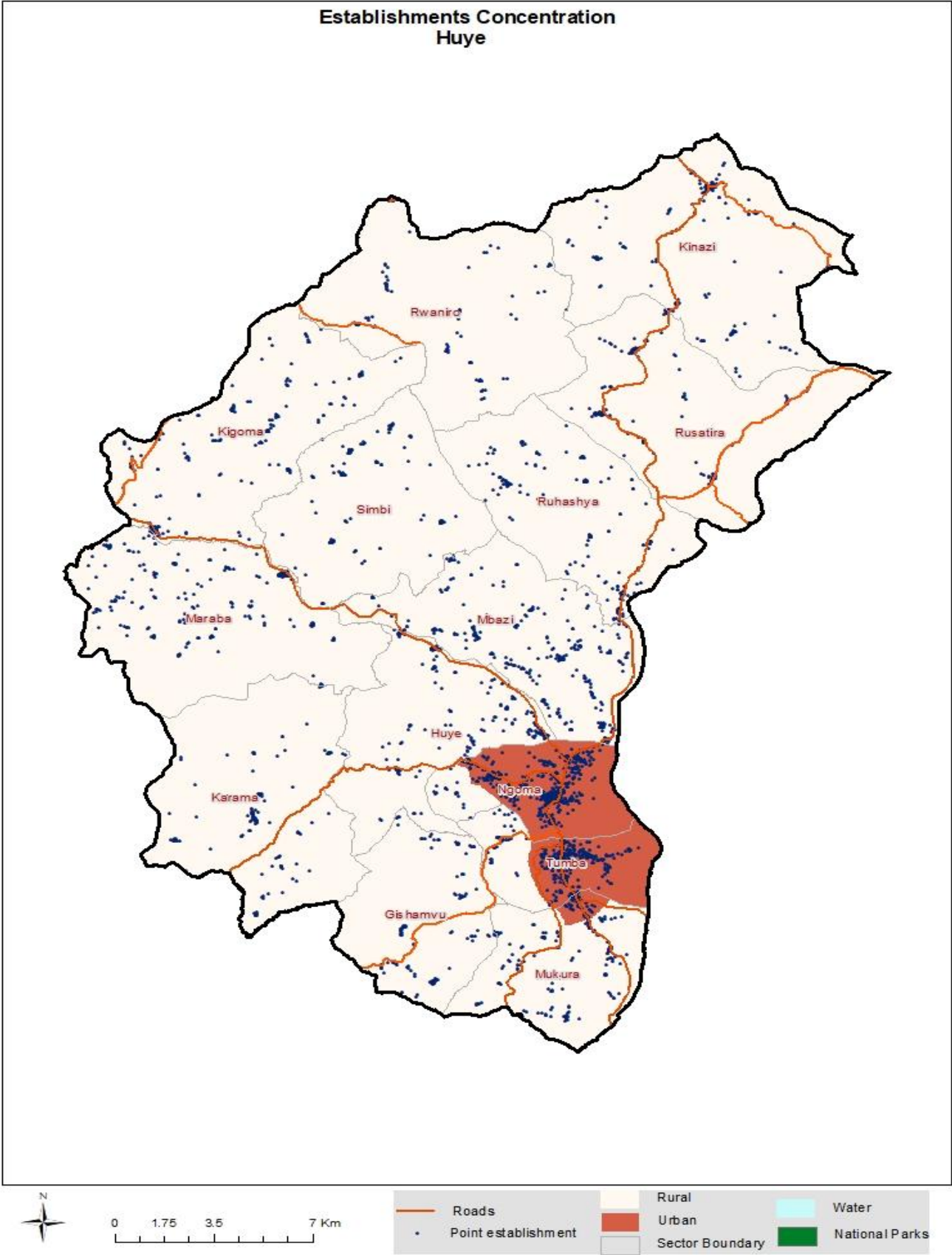
3E. RUSIZI DISTRICT



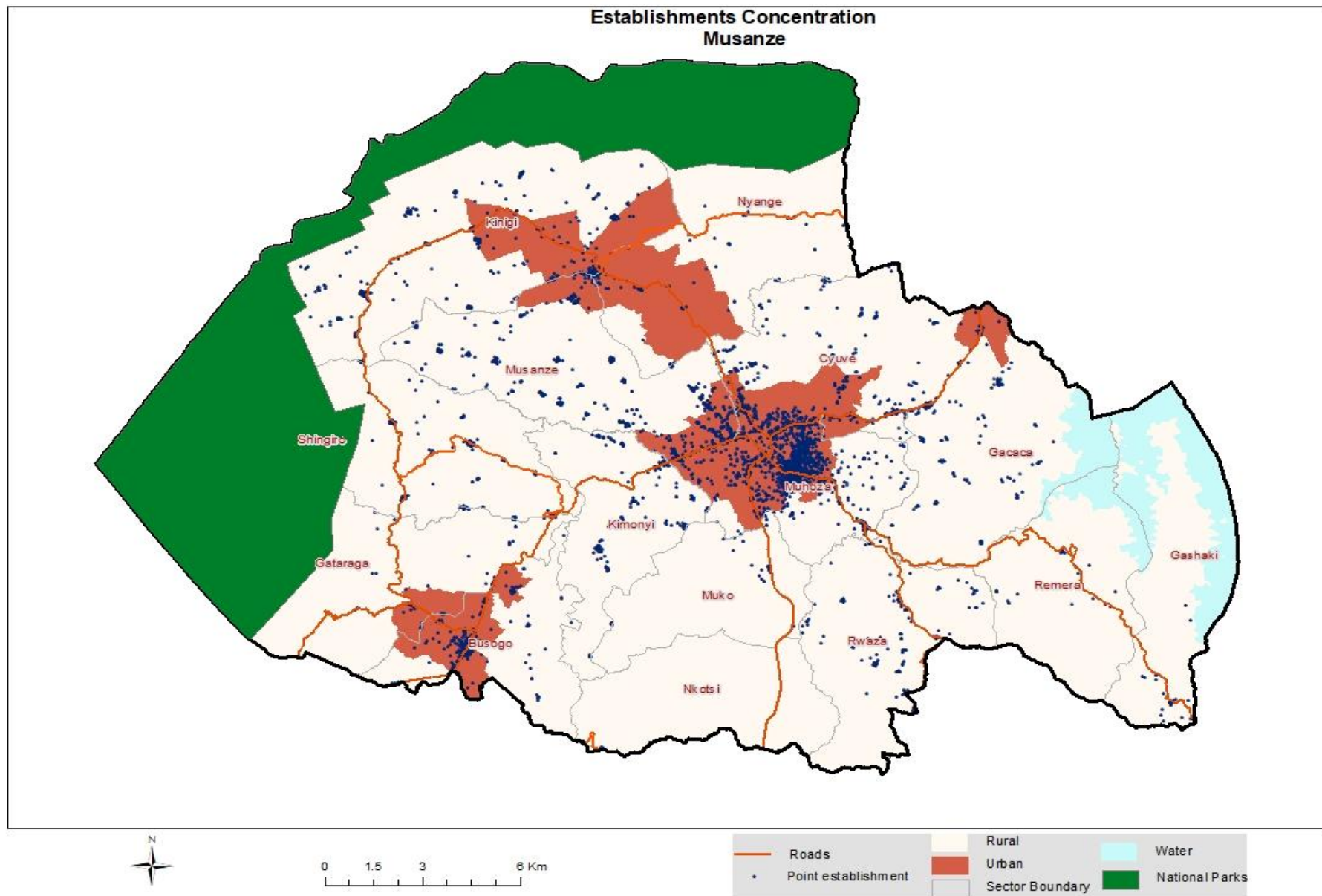
3F. MUHANGA DISTRICT



3G. HUYE DISTRICT



3H. MUSANZE DISTRICT



Annex E: Persons who contributed to the implementation of the third establishment census

National Directors

Yusuf MURANGWA, Director General of NISR

Ivan MURENZI, Deputy Director General of NISR

National technical Coordinator

Venant HABARUGIRA, Director of Census

National data collection Coordinators

Venant HABARUGIRA

Juvenal MUNYARUGERERO

Regional data collection Coordinators

James BYIRINGIRO

Beatrice UWAYEZU

Venuste BIZIMANA

Astrid SEGAWEGE

Ephrem RUKUNDO

Field work supervisors

Olivier MBANGUTSE

Modeste MUDENGE

Theophile MUNDERERE

Nicolas MWIZERWA

Madeleine MUKAZITONI

Gilbert MUGENZI

Jean Baptiste SERUGENDO

Valentine IMANISHIMWE

Francois KAMBOGO

Job NDIZEYE

Schadrack HABIMANA

Data collection IT supervisors

Bosco NDAYISHIMIYE

Massud HARERIMANA

Peruth MUKANDAYISHIMIYE

Jean Marie Vianney NKURUNZIZA

Coding supervisors

Bonus NTAGENDERWA

Fabien MPAYIMANA

Data Analysis and report writing

Dr. Mohamed ABULATA

Venant HABARUGIRA

Beatrice UWAYEZU

James BYIRINGIRO

Ephrem RUKUNDO

Proof reading Team

Dr. Ismael Aboui Buchanan

Dr. Joseph Nkurunziza

Jean Claude Nyirimanzi

Ruben Muhayiteto

