REPUBLIC OF RWANDA

Kigali, 20/02/2017

No 6471/10/17/MIN

MINISTRY OF FINANCE AND ECONOMIC PLANNING
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To: Central Government Chief Budget Manager (All)

Re: Guidelines for preparation of budget estimates for the 2017/18 FY and Medium Term Expenditure Framework for the period 2017/18 – 2019/20

A. Purpose:

1. The Ministry of Finance and Economic Planning issued the first Budget Call Circular N0 5624/10/16/NDPR on October 13th, 2016. This circular provided advance information to facilitate timely preparation the budget for 2017/18 and medium term expenditure framework that meet the expected quality. This second circular is aimed at providing detailed guidelines including indicative budget ceilings and instructions to enable budget agencies to prepare and submit detailed budget estimates for the FY 2017/18 and Medium Term Expenditure Framework.

B. The Macroeconomic Context of 2016/17 Budget Preparation

2. The Rwandan economy has continued to grow and we are committed to achieving sustained economic growth and poverty reduction. The strategies to achieve these goals are set out in the Economic Development and Poverty Reduction Strategy Two (EDPRS II) and Rwanda's vision 2020.

   The Government is implementing since June 2016 a policy adjustment program, supported by the IMF financing, to respond to adverse global developments (most notably commodity prices) which has led to growing external imbalances. Restoring external sustainability is imperative for realization of medium term country objectives, namely sustainable high and inclusive growth. The short term adjustment measures on the fiscal that started in FY 2016/17 are to continue in FY2017/18 with a deficit projected to decline compared to FY2016/17 deficit. Total revenue to GDP ratio is projected at 26.6% of GDP by 2019/20, a decline due to reduced dependence on donor support. The same trend is observed in total expenditures as recurrent budget in percentage of GDP also drops. The medium term revenue and expenditure estimates by broad category are provided in the table below:

Table 1: Medium Term Estimates for Resources and Outlays: 2017/18-2019/20

Fiscal Projections for 2016/17 - 2018/19 (as % of GDP)				
Fiscal Year	**2016/17 Revised**	**2017/18 Proj.**	**2018/19 Proj.**	**2019/20 Proj.**
TOTAL RESOURCES	**30.2%**	**27.2%**	**27.1%**	**26.6%**
Domestic revenue	18.3%	17.3%	17.1%	17.2%
Domestic financing	0.8%	0.5%	0.5%	0.5%
Grants	5.1%	4.4%	4.4%	4.4%
Loans	5.8%	4.7%	5.1%	4.6%
Net Lending(repayments)	0.2%	0.3%	0.0%	0.0%
TOTAL EXPENDITURES	***30.2%***	***27.2%***	***27.1%***	***26.6%***
Recurrent Budget	16%	14%	14%	14.2%
Development Budget	11%	10%	11%	11.0%
Net Lending (lending)	2%	2%	2%	1.5%
Arrears Payment	0%	0%	0%	0%
Accumulation of Deposit	0%	0%	0%	0%

3. The fiscal framework for 2017/18 and the medium term aims at containing spending in line with expected external pressures. To ensure that longer term development goals are protected, the objective is to increase domestic resource mobilization while introducing more expenditure prioritization to reduce the fiscal deficit and reliance on external financing over time. In line with this objective, the 2017/18 budget projects an overall deficit of 3.7% of GDP before expanding to 4% GDP in 2019/20.

4. GDP growth in 2017 is estimated at 6.2 percent and is projected to average 6.5% to 7% over the medium term on the back of Government's commitment to promote domestic production and add value to exports. Inflation is expected to remain contained below 5% in the medium term.

5. The total resources available for spending is classified into three broad expenditure components namely; wages and salaries, non-wage recurrent expenditures and capital investments. The expenditure allocation by broad economic category is shown in the table two below:

Table 2: Expenditure estimates by broad category for 2017/18 – 2019/20 (in Billion Frw)

Expenditures by Broad Category	2017/18 Proj.	2018/19 Proj.	2019/20 Proj
Wages and salaries	363.1	323.4	356.7
Non Wage Recurrent Costs	909.3	1,074.6	1,140.7
Domestically Financed Projects	416.7	448.3	541.0
Flexible Enveloppe	**1,689.0**	**1,846.4**	**2,038.4**
Externally Financed Projects	374.6	453.2	506.5
Accumulation of Deposits	24.4	23.8	0.0
TOTAL EXPENDITURES	**2,088.0**	**2,323.4**	**2,544.9**

6. The priority focus of the 2017/18 budget and the medium term strategy is to allocate adequate resources to the priorities in the four thematic areas of EDPRS II and the foundational and cross cutting issues. As 2017/18 will be the last year of EDPRS 2, priority should be given to the fast tracking and implementation of targets partially achieved and lagging behind. Similarly, priorities from high level decisions taken in different fora such as; National Dialogue Council, National Leadership Retreat, Presidential Pledges among others should be incorporated, In line with the planning consultations and Public Investment Committee resolutions concluded in January 2017, below are some specific priorities identified;

- Growth of exports and promotion of *Made in Rwanda* programme through collaboration with private-sector.
- Connecting productive uses and socioeconomic facilities (industries, economic centers, schools, hospitals, etc.) to infrastructure (energy, water, roads).
- Increasing agriculture productivity through maximizing of irrigation schemes and terraces, increasing use of inputs (fertilizers and seeds), enhanced seasons preparation and post-harvest handling.
- Skills development driven by the needs of a knowledge-based economy and National Employment Programme (NEP) by focusing more on addressing private companies and emerging investment needs;
- Implementing comprehensive plans for secondary cities to become poles of growth; and developing affordable housing projects through Private Sector engagement;
- Completion of expropriation plans with an integrated approach for resettlement of affected communities in order to fast track execution of projects.
- Scaling up access to water and electricity in urban and rural areas with priority to planned settlements;
- Enforcement of the framework for Land Use Management
- Supporting sustainable graduation from poverty through coordinated interventions of social protection interventions by using the new Ubudehe categories while targeting beneficiaries and scaling up the minimum package for graduation out of extreme poverty;

- Improving the quality of education; addressing repetitions and drop-outs, teacher training and development, infrastructure maintenance and construction, equipping of TVET centers, improving curricula, improving the framework for centers of excellence to maximize their potentials.
- Improving the quality of health services, addressing the issue of rising malaria cases with focus on districts with highest risks.
- Improving the quality of service delivery in public (including Judiciary) and private sectors.

7. Fiscal consolidation and expenditure prioritization remain the focus for the government in medium term. This was vowed during the planning consultations and requires continued efforts towards expenditure rationalization by cutting unnecessary expenditures. Accordingly, we have minimized the allocation to non-wage recurrent expenditures in favor of development projects to reflect this paradigm shift. We therefore urge all agencies to use all available facilities including online data management information systems, video conferencing and internal capacity building in order to reduce avoidable costs like public relations and awareness, technical assistance remuneration, office supplies and consumables, training costs transport and travel among others. Similarly, inter and intra-sectoral coordination will be necessary to promote synergy and eliminate duplication of activities where these exist. The Chief Budget Manager of the leading ministry is expected to spearhead the coordination of effort during the budget formulation exercise.

C. Specific instructions for 2017/18 Budget Preparation

8. The total indicative resource envelope for the FY 2017/18 is Frw 2,088.0 billion as showed in table 2 above, with a flexible envelope of Frw 1,689.0 Billion. Flexible envelope for the outer years are projected at Frw 1,846.4 Billion for FY 2018/19 and Frw 2,038.4 Billion in FY 2019/20. The medium term expenditure framework has been issued to budget agencies for allocation to different programmes and projects as shown in Annex 1(a).

9. In the previous years, envelope for externally financed projects was given as a lump sum amount allocated to the agency without distinction between External Grants and External Loans with the flexibility by agencies to choose between grant and loan depending on the financing agreement. The experience has shown that some agencies did not pay due attention and ended up by capturing projects financed by loan as grant and/or vice versa. This requires additional time from National Budget making corrections after data entry by agencies to align the budget with the fiscal framework. For 2017/18 and the medium term, we have provided separate ceiling for external grants and external loans. Agencies with external financing are therefore recommended to revisit the financing agreements to ensure proper budgeting to avoid the confusion. Furthermore, the amounts provided for both external grant and loan is indicative and based on the financing agreements and projects work plans, agencies can request for change in the allocated ceiling.

10. The indicative budget ceilings in Annex 1(a) have been issued at sector level (Ministries and other high level institutions) which shall be responsible for coordinating the budget consultative process together with the affiliated agencies to streamline prioritization and allocation to each Budget Agency. This coordination is imperative since Ministerial budget consultations shall be conducted at the Ministry level and prioritization will be evaluated at

the level of programs. Note that the envelope provided for capital domestically financed projects includes funds for both new and ongoing investment projects as well as counterpart funds for externally financed projects.

11. In addition to the indicative ceilings provided at sector level, based on historical data and available information, we have provided **detailed indicative ceilings at agency level** in annex 1(b) to serve as a basis for discussions between sector ministries and affiliated agencies. However, this is just indicative and the final allocation by agency will be determined by the parent ministry/institution considering additional information available as well as sector priorities. National Budget team will remain available for technical support and guidance to ministries and agencies during the consultations between parent ministries and affiliated agencies and the agency allocation agreed upon will be communicated to National Budget for configuration in the system before data entry starts.

12. In the prioritization process and allocation of resources to activities within a Budget Agency, consideration should be given to the EDPRS thematic priorities, foundational programs and any on-going commitments. It is important that direct references are made to the sector strategic plans (SSP) and the Annual Action Plans (AAP) developed during the Sector Working Groups with direct linkages to results attainable. Whilst it is essential that EDPRS II priorities are given adequate funds, all fixed costs and on-going commitments including expropriation costs, taxes and any counterpart funds for externally financed projects should be covered in the available envelope and where applicable sequence activities over the medium term. Nevertheless, the broad categories should not be altered during the process of allocation of the envelope. The total amount for **wages and salaries, non-wage recurrent, domestically financed capital, External Grants and External Loans** should remain unchanged. Where there is re-allocation of the envelope within agencies of the same Ministry, the global amount of each category at the Ministry level should also remain unchanged.

13. The detailed budget estimates will be entered into the IFMIS system electronically and shall be done at the Budget Agency level in line with the updated Chart of Accounts provided in **Annex 2** and in line with the plans entered in the system during the planning period. Accordingly, all budget agencies are required to prepare detailed expenditure estimates with relevant expenditure items in conformity with the Chart of Accounts classifications provided in **Annex 2(a).** Revenue estimates (for districts and other agencies that generate internal revenues) shall be prepared in accordance with Chart of Accounts classifications provided in **Annex 2(b).** In case a Budget agency is not sure of where to classify some of the budget items, it should seek guidance from the focal person from National Budget whose contacts are shown in **Annex 3.**

14. To fulfill the requirements of the organic law on state finances and property especially the provision of article 4 concerning the comprehensiveness of the budget, all revenues to be spent by a government entity should be reflected in the budget. All internally generated revenues should be communicated to the Ministry of Finance and Economic Planning for inclusion in the budget estimates using **Annex 4.** ***We do not intend to allow local mode facilitation on funds that are not reflected in any institutions' approved budget.***

15. In developing the budget estimates to enter into the budget system (IFMIS), all budget agencies are required to use the MTEF templates that are consistent with the system configuration to facilitate data entry exercise. Budget estimates for central government agencies shall be prepared in the format provided in **Annex 5** (commonly called MTEF) while new earmarked transfers by central government agencies to Decentralized Entities shall be prepared in the format provided in **Annex 6. The earmarking institutions should also attach to the Annex 6 the guidelines which clarify how, why, who and which items the earmarked envelope will be spent on by local entities. For the outer years of the MTEF, projections should be informed by ongoing and new projects among other factors.**

16. All Budget Agencies must respect the budget programmes that were initiated to strengthen the linkage between action plans and budgets on one hand but also to enhance accountability on the other. It is envisaged that these principles will have to be respected in the formulation of the budget and specifically in the allocation of resources. In practical terms and according to new Government Finance Statistics (GFS) manual, this entails three important considerations which you are advised to observe during the formulation of the budget:
    (a) All salaries of staff have to be budgeted in the administrative and support services programme;
    (b) All overhead costs of implementing a programme are captured in the administrative and support services programme;
    (c) The service delivery programmes as well as enabling programmes should only reflect the direct cost of implementing those programmes.

17. Budget programmes and sub-programmes are aimed at providing a stable platform to plan, budget and implement identified priorities in accordance with commitments and legal mandates for the Ministry and Budget Agency in correlation with EDPRS II priorities. As such, budget programmes and sub-program cannot change every year; changes can only happen if fully backed. In line with this, in the first Planning and Budget Call Circular, we have requested agencies that wished to make changes on the program structure to send the proposals for consideration. Where a Ministry or Budget Agency still needs to change its program structure due to changes in its legal mandate, as a last opportunity for 2017/18 fiscal year, the proposal should be sent to National Budget for analysis and consideration before data entry starts. All requests must highlight the existing programmes and sub-programmes affected, the proposed new programme and sub-programme and justification for such a request. Based on the request received, MINECOFIN will review the request in terms of its alignment to the institutional legal mandate and organizational structure hence approves or declines.

18. As communicated in the previous circular, no inter-entity transfers shall be allowed in implementation of the 2017/18 budget for all expenditures committed through the treasury. No transfer of funds shall be allowed from the budget of one agency to the bank account of another budget agency during budget implementation unless the transfer is a final expenditure in return for either services rendered or goods supplied. All budget agencies are therefore advised to have consultations with their potential recipients of inter-entity transfers and indicate such resources as earmarked transfers that shall be captured under the budgets of those Agencies. **Annex 7** has been provided to facilitate those Agencies that

envisage transfer of funds between Agencies within the central government institutions. Inter-entity transfers from central government to Decentralized Entities are captured in **Annex 6** provided above.

19. The ceilings of wages and salaries for the 2017/18 budget estimates have been prepared on the basis of each institution's approved organization structures. Past experience has demonstrated however, that salaries and wages are often over or under-estimated which limits efficiency in use of public funds. To minimize these shortcomings, you are required to complete the attached salary structure in **Annex 8** for estimates of wages and salaries. Furthermore, agencies tend to hurry implementing recently approved structures with no consideration given to available resource envelop. We strongly commend all agencies to plan for recruitments in a financially sustainable manner and where possible phase them in the medium term. Therefore, Human Resource Managers should be involved in the budget process to provide adequate information related to the wages and salaries budget estimates.

20. Some budget agencies employ contractual staff to provide support in the routine business of the institutions or any other unforeseen activities. Those employees are paid from the category of goods and services and not from wages and salaries. The allocation for contractual personnel is included in the non-wage recurrent envelope provided for each Budget Agency. You are required to provide information on all contractual personnel to be paid during the financial year 2017/18 to justify the allocation for this budget item. Justification should be in form of a letter from the Ministry of Public Service and Labour approving those contractual staff for your budget agency. This information should be submitted in the format provided in **Annex 9** with supporting documents. Budget for contractual staff reflected in annex 9 and included in the budget submission without approval from MIFOTRA as a supporting document will not be allowed.

21. It is prohibited to pay salaries of the Single Project Implementation Unit (SPIU) staff using recurrent budget. The rules governing management of Single Project Implementation Units (SPIUs) require that all salaries paid to staff of SPIU are budgeted under the development budget corresponding to the projects. The salaries related to SPIU staff shall not exceed the total gross salaries for the SPIU structure approved by the Ministry of Public Service and Labour.

22. It has become imperative to effectively align capacity building initiatives in budget entities with the national priorities in order to achieve desired development targets of the country. The Capacity Development and Employment Services Board (CESB) is in charge of ensuring proper coordination of all capacity building initiatives and its alignment to national and sector priorities. In the first Planning and Budgeting Call Circular, agencies were requested to prepare and submit their initial capacity building plans which should be updated after receiving the second budget call circular. **Annex 10** will be used to show planned capacity building initiatives, the corresponding budget and funding source. The section on source of fund is very important because where an agency will mention the source as Government of Rwanda (GoR), this will be considered as a request for funding from Capacity Development and Employment Services Board to which the budget for capacity building is allocated.

23. The annex will be consolidated and sent to CESB for consideration. We therefore don't expect items related to training in the budget submission from agencies. This is because sometimes agencies spend money on capacity building initiatives that are not part of the national priorities and do not directly contribute to the achievement of development targets. In addition to this, to avoid duplication of efforts agencies are required to indicate different capacity building initiatives supported by development partners. CESB Cluster Specialists whose contacts are available on the following link: www.cesb.gov.rw shall provide technical support in this process.

24. As mentioned in paragraphs F&G of the first Planning and Budgeting Call Circular, the submitted new projects through PPDs and ongoing projects through Assessment Forms (OPAFs) were tabled before the Public investment committee (PIC) for further review and approval. The exercise involved decisions to drop projects without sufficient justifications for continued funding as well as sequencing adoption of new projects depending on the available resource envelope and their contribution to delivery of the EDPRS II.

25. We have provided the indicative ceilings for externally financed projects. This has been done as a basis to allow agencies to provide as much information as possible to ensure that all projects should be captured on-budget and in capturing these projects in smart IFMIS Budget Agencies must clearly indicate its correct funding segment (funding type and specific donor). It is not appropriate to include funds for externally financed project in your budget submission without binding commitment from the donor. Consequently, all budget agencies shall be required to provide copies of financing agreements for all new externally financed projects before they are entered in the IFMIS system. For projects that require counterpart funds, this shall be deducted from the envelope provided for domestically financed projects and must be strictly recorded as counterpart and not as agency budget allocation. It is imperative to note that all government projects funded by donors should be captured in the budget as long as the project funds are spent using the national execution procedures and has an annual disbursement plan.

26. As required under article 167 of the Constitution, all international agreements that commit State Finances shall be ratified after authorization by Parliament. Accordingly, budget agencies shall be required to have ratified agreements as provided in **Annex 19** specifying the annual membership fees payable both in foreign and local currency and submit to the Ministry of Foreign affairs and cooperation as it is its sole responsibility. This will justify the allocation of funds for membership fees in the 2017/18 budget.

27. All Ministries and Decentralized Entities [Districts] are requested to submit Gender Budget Statements (GBS) together with Gender Distribution of Employment (GDE) for the financial year 2017/18. **Annex 22** of this circular gives detailed guideline for gender mainstreaming in the budget. Sector focal persons in **Annex 3** will be available to provide any required technical support.
You are also required to provide progress report on the implementation of 2016/17 GBS out comes as presented during budget preparation for 2016/17 budget.

28. All Budget Agencies should continue to budget for payment of customs duties, VAT and other relevant fees and charges on all expected imports, local purchases and contracts. This serves to remind all budget agencies that the Ministry of Finance and Economic Planning shall not pay any such commitment on behalf of a budget agency. The amount allocated for payment of taxes, duties and fees is part of the envelope provided.

29. It has been observed that some Budget Agencies request for the issuance of Letters of Credit and Promissory Notes with no corresponding budgetary provision to support them when they mature. To avoid delayed payments and ensure effective budget implementation, all Letters of Credit and Promissory Notes whose maturity go beyond the 2017/18 fiscal year should be provided for adequately since there will be no extra funds to cover those claims.

30. We have learnt from experience that some budget agencies have foreign exchange related transactions (subscriptions, letters of credit, promissory notes etc...) and require exchange rates to derive local currency equivalent in the budget estimates. It is important to have a uniform basis for budget estimates from all budget agencies. Accordingly, the exchange rate to be used during the 2017/18 budget preparation is shown in the **table 3** below:

Table 3: Exchange Rate Forecasts of selected currencies against the Rwanda Francs

Exchange Rate Forecasts	2015/16	2016/17	2017/18	2018/19	2019/20
RwF/USD exchange rate (period average)	749.4	818.8	885.4	944.7	991.4

31. As required under article 26 of the Organic law on State Finances and Property, Public Enterprises should adhere to the principles of budget preparation provided in this circular. Specifically, and in line with the requirement of **article 7** of Organic law on State Finances and Property, Public Enterprises shall be required to submit estimates of their revenues and expenditures for the period 2017/18-2019/20 to accompany the 2017/18 budget. The parent Ministry/Institution is required to provide a completed **Annex 12** from the relevant Public Enterprise(s) under its responsibility together with the substantive budget submission for 2017/18.

D. Fiscal Decentralization Issues:

32. The Ministry of Finance and Economic Planning in collaboration with Sector Ministries and other Agencies, developed guidelines for execution of 2017-2018 earmarked transfers as shown in **Annex 21.** According to articled 32 of the Organic Law N° 12/2013/OL of 12/09/2013 on State Finances and Property, we should submit these guidelines to the Parliament as part of the Budget Framework Paper (BFP) in April 2017. Accordingly, you are required to update the activities to be earmarked to Decentralized Entities that are applicable to your institution and submit them together with budget estimates for the 2017/18 budget.

33. The 2017/18 new earmarked transfers to Decentralized Entities are included in the Sector Ministries' ceilings whilst existing earmarked transfers are incorporated in the districts'

ceilings. Accordingly, all existing earmarked transfers shall be mapped to their corresponding revised programmes and sub-programmes in Decentralized Entities. Similarly, in providing new earmarked transfers, special reference has to be made to the programme and sub-programme structure of Decentralized Entities as shown in **annex 13.** Sector Ministries that have new earmarked transfers are required to use **Annex 6** for submission with other budget documentations.

34. The earmarking Ministry or Institution is required to provide the purpose of the earmarked transfers, the allocation formula to be used, and standards to be respected in executing the earmarked transfer by providing additional information to **Annex 21** as mentioned in paragraph **32** above.

35. In accordance with Law N° 41/2010 of 25/11/2010 regulating the organization and functioning of the Local Development Agency (LODA), all development projects financed by the Central Government for implementation by Decentralized Entities shall be funded through LODA. The envelope for all domestically financed projects in decentralized entities has therefore been allocated to LODA which will determine the ultimate ceiling of development projects for each District and City of Kigali. Accordingly, it is imperative that line Ministries and other Budget Agencies that have earmarked capital projects to communicate to LODA the priority areas for investment with clear guidelines on outputs to be achieved as well as sectoral standards and norms that should be respected in the planning and budgeting processes of the decentralized capital projects.

36. This circular is relevant to Decentralized Entities only in respect of the Central Government transfers to Decentralized Entities. Since the budget of a Decentralized Entity covers more than Central Government transfers, a separate Budget Call Circular has been prepared for Decentralized Entities detailing steps for the preparation of Decentralized Entities budgets for the FY 2017/18 and the medium term.

E. Conclusion:

37. Coordination between Line Ministry, Affiliated Agencies, Single Project Implementation Units and Decentralized Entities (on earmarked transfers) is very important to prepare a complete budget submission. It is worth noting that Ministries should undertake adequate consultations with all relevant agencies before budget hearings convene.

38. All Budget Agencies should ensure that the contents of these Guidelines are strictly abided by and all issues therein addressed in their budget estimates. The table below provide a summary of annexes required to accompany the electronic submission for a complete budget submission for 2017/18:

A SUMMARY OF ANNEXES TO BE SUBMITTED

S/No.	ANNEX No.	DESCRIPTION	COMMENTS
1	Annex 4	Completed table of unbudgeted revenues and expenditures	Relevant for agencies with internally generated revenues only
2	Annex 5	Completed table of 2017/18 budget estimates and MTEF	Mandatory to all budget agencies
3	Annex 6	Completed table on new earmarked transfers to Decentralized Entities for the FY 2017/18 and the medium term	Relevant for agencies with New earmarked transfers only
4	Annex 7	Completed table of inter-entity transfers within Central Government institutions	Relevant for agencies that wish to transfer budget to other agencies only
5	Annex 8	Completed table of job classifications and salary structure	Mandatory to all budget agencies
6	Annex 9	Completed table of contractual staff	Relevant for agencies with contractual personnel
7	Annex 10	Completed Capacity Building Plan for the 2017/18 fiscal year	Relevant for agencies with capacity gaps
8	Annex 11	Completed Strategic Issues Paper signed by the Chief Budget Manager	Completed by Ministry/other high level institutions and consolidates issues from affiliated agencies
9	Annex 12	Completed table of budget estimates of Public Enterprises showing estimates of their revenues and expenditures for the period 2017/18-2018/19	Completed by Ministries and agencies with Public Enterprises under them
10	Annex 14	Information on cost drivers to justify budget allocation	Mandatory to all budget agencies
11	Annex 15	Cost assumptions to justify budget allocation	Mandatory to all budget agencies
12	Annex 16	Annual Maintenance Plan highlighting prioritized areas for maintenance in the 2017/18 fiscal year	Relevant for agencies with fixed assets
13	Annex 17	Single Action Plan	Mandatory to all Ministries and agencies at that level
14	Annex 18	Draft Procurement Plan for the 2017/18 fiscal year consistent with the budget estimates	Mandatory to all budget agencies
15	Annex 19	Completed table of annual membership fees to regional and international organizations	Relevant for agencies that pay fees to regional and international organizations
16	Annex 21	Updated guidelines for the existing earmarked transfers and additional information for new earmarked transfers to Districts for the FY 2017/18	Relevant for central government agencies with earmarked transfers to districts
17	Annex 22	Gender Budget Statement for all Ministries and Decentralized Entities	Relevant for Ministries/other high level institutions at the same level and districts
18	Annex 24	Annual Work Plan and Budget for ongoing and new projects	Relevant for all agencies with Projects

39. In order to meet the constitutional obligation to submit the 2017/18 draft budget estimates and MTEF to parliament before commencement of the budget session, the draft estimates of Budget Agencies should reach the Ministry of Finance and Economic Planning not later than March 3rd, 2017 in hard copies and electronically through IFMIS. Budget Hearings for all Sector Ministries are expected to start in mid-March 2016. A tentative budget hearing timetable is provided in annex 20.

Yours sincerely,

Claver GATETE
Minister

CC:

- H.E. The President of the Republic of Rwanda
- Right Hon Prime Minister
- Minister (All)
- Minister of State (All)