REPUBLIC OF RWANDA

**MINISTRY OF FINANCE AND
ECONOMIC PLANNING**
P.O. Box 158 Kigali
Tel: +250-577994   Fax: +250-577581
E-mail : mfin@rwanda1.com

To: Central Government Chief Budget Manager (All)

Re: The First Planning and Budgeting Call Circular for the 2014/15 Fiscal Year

A. Introduction

1. In accordance with article 28 of the Law N° 37/2006 of 12/09/2006 on State Finances and Property and the Ministerial instruction N° 005/2010 on Budget Calendar, the Ministry of Finance and Economic Planning (MINECOFIN) issues two Budget Call Circulars every year that provide guidance to Government institutions on the preparation of annual budget and Medium Term Expenditure Framework (MTEF). For the 2014/15 budget calendar, the first budget call circular is renamed the "Planning and Budgeting Call Circular" to emphasize the importance attached in this circular to transformational and coordinated planning to facilitate preparation of the budget for the 2014/15 fiscal year and 2016/17 MTEF.

2. This circular is not intended to request for budget submissions from budget agencies but is rather aimed at giving advance information to facilitate timely coordination and effective planning within the sectors to allow formulation of policy based budgets within individual budget agencies at a later stage. All budget agencies are therefore encouraged to comply with this circular and attached planning and budget calendar to be able to prepare meaningful budget submissions after issuance of the second Budget Call Circular and budget ceilings in mid January 2014.

3. Experience from the previous years has demonstrated that budget agencies wait for the second Budget Call Circular to start preparing budget submissions. As a result of this practice, Ministries, Departments and Agencies (MDAs) find themselves struggling to plan and prioritize within the little time available having started the exercise late. The practice therefore results in adoption of budgets that do not perfectly reflect the biggest