



BUDGET ANALYSIS AND MONITORING

TRAINING MODULE

KIGALI, JUNE 2019

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TRAINING MODULE ON BUDGET ANALYSIS AND MONITORING

Objective:

The purpose of this training module is to provide to CSOs and citizens/farmers the required knowledge regarding the planning and budgeting cycle for the agriculture sector and equip them with tools to analyze and monitor the budget and be able to hold accountable the implementors.

Specific Objectives:

Specifically, by the end of the training using this module, participants will be able to:

- Understand the whole planning and Budgeting cycle from Central Government to local government and the interconnection between the two processes
 - ✧ *How a policy or a strategy translates into an annual action plan and budget;*
 - ✧ *Have a clear picture of the different steps, timing and different roles;*
 - ✧ *Be aware of the budget allocation to agriculture and the different activities planned on annual and quarterly basis as well as the key milestones.*
- Have a clear understanding of the key stakeholders in Agriculture development, their roles and responsibilities especially how the CSO could and should be involved in developing policies, strategies and Imihigo in Agriculture
- Have a clear picture of the existing agriculture policies and strategies and their place in national policies: NST, NAP, PSTA 4
- Have a clear knowledge of key elements to look at in the Agriculture budget to make sure it responds to the needs of population particularly the members they represent (e.g: Ha to be irrigated, Area to be terraced, specific targets such as seeds to be distributed...)
- Understand the Linkage between The Annual Action Plan, the Budget and IMIHIGO (performance contracts) both at central and local level
- Have knowledge on how to monitor the implementation of IMIHIGO and how to require accountability from implementors.

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Background

In the 21st century, information has more than ever become key to determine the shape of a society. Evidence-based and participatory policy making has been at the forefront of every country's development, including Rwanda. Different actors in Rwanda's development journey are either jointly or individually deploying considerable efforts to inform policy and advocate for their development goals.

For more significance and impact, civil society organizations (CSOs) are keen to actively participate in policy making process more particularly at the level of policy formulation. To influence policy, policy participants both specialize in a policy subsystem¹ to effectively achieve their objectives and maintain their participation over long periods of time to ensure their objectives are achieved². In this process, strong coalition among various NGOs with a common agenda to influence a certain policy is key, despite their individual mandates which may differ in one way or another.

NGOs naturally engage governments through participative advocacy (sometimes known as southern advocacy or stakeholder advocacy), a process by which people, through articulating their own needs and desires, gain the confidence and ability to influence decisions which will affect their own future. Participation is a complicated process which has revolutionized development work³.

The capacity and commitment of CSOs to engage with government and therefore contribute to the policy framework are paramount factors. In Rwanda, as revealed by the Civil Society Development Barometer 2015, CSOs are on a good track but there is still a long way to go since some of them do not fulfill their mandates in these regards⁴.

There is a consensus that Civil Society in Rwanda partners with the government in meeting holistic development goals. The civil society achieves this through service delivery, advocacy or even both. In order to ensure that the civil society plays its role and contributes towards an accountable government, it is imperative that the capacity of civil society is strengthened and the equipped with the right tools.

1 A policy subsystem is defined by its territorial boundary, a substantive topic, and by the hundreds of policy participants from all levels of government, multiple interest groups, the media, and research institutions

2 A Guide to Advocacy Coalition Framework, p.126

3 http://www.pointk.org/resources/files/The_how_and_why_of_advocacy.pdf accessed on 3 February 2018

4 Transparency International Rwanda (2015), Civil Society Development Barometer, Kigali, pp. 60-61

Pro-poor governance is a key instrument to achieve sustainable development, especially in developing countries. In this framework, agriculture is one of the most promising instruments for reducing poverty and securing local livelihoods. One of the critical conditions required of the agricultural sector is to ensure that good governance structures and related policies are in place at all levels. In 2018, the Government of Rwanda has designed the National Agriculture Policy whose objectives are (1) increased contribution to wealth creation, (2) economic opportunities and prosperity-jobs and poverty alleviation, (3) improved food security and nutrition and (4) increased resilience and sustainability⁵. In the same perspective in ensuring policy, legal and strategic documents are available, strategic plans for agricultural transformation, the latest one (SPAT 4) being implemented for the period of 2018-2024.

Weak governance in agriculture led to major problems during the 1980s and 1990s when strong State interventions were undermined by structural adjustment programmes, emphasizing the role of markets. The time has come for the public sector to think and act differently in relation to agriculture in all countries. The private sector and its role in dealing with agricultural governance need to be strengthened. Getting market dynamics right, improving macroeconomic policies and ensuring that State policies are strengthened to compliment the needs of private sector and civil society are critical to ensuring that partnerships are stronger and more responsive to the emerging challenges of national and global agricultural scenarios. Strong political will and support are essential⁶.

In this journey, it is essential that small farmers and relevant civil society (including farmers' organizations) be empowered so as to effectively participate in decision making and governance processes. In this regard, TRÓCAIRE secured funds from the European Commission to implement a project entitled "Enhancing the Capacity and Participation of Small Scale Farmers and Civil Society Organizations in Decision making and Governance Processes related to Sustainable Development and Food Security in Rwanda".

It is against this background and rationale that TRÓCAIRE, under the above-mentioned project, has developed this training module to guide the CSOs on how to support the small-scale farmers on Budget Analysis and Monitoring.

5 Republic of Rwanda, (2018), National Agriculture Policy, Kigali, p. 13

6 UNEP, (2008), Governance and Agriculture, Bonn, Germany, available at <http://www.un.org/en/ecosoc/docs/pdfs/governance.pdf>

Module design approach

The development of this manual was mainly based on three considerations:

- a) **Simplified language:** most of beneficiaries of this manual are CSOs that are in partnership with TRÓCAIRE- RWANDA. We ensured the material uses a simplified language that could be understood by both by the trainers, after being trained by the consultant, and by the trainees with specific examples.
- b) **Using illustration/ images:** This is advised to enhance the words and terms used. It is said that “a picture is worth a thousand words”
- c) **Provide practical exercises and examples:** The module is providing examples on each of the training steps to enhance participants’ knowledge of the training content. Examples are mostly related to agriculture sector

Module development process

This module contains two part, with four (4) activities each. Each activity of the Trainer’s manual contains information available at the beginning of the module as follows:

- a) **Objectives:** they guide the users about the aim of each part of the module. Objectives are found at the very beginning in a text box.
- b) **Overview Table:** this includes the session name, activity name, time required and documentation requirements.
- c) **Documentation Requirements:** a list of all the work that participants are expected to complete by the end of the module.
- d) **Materials and Preparation:** a list of all the materials and preparations needed to complete the activities in the module.
- e) **Training evaluation section:** At the end of the Module, an evaluation section is added to evaluate the level of knowledge acquired by trainees and how ready they are to apply it.

Structure of activities during the training

Individual activities include the following details:



Activity X: Name and number of activity

- **Objectives:** Knowledge, Skills, Values and Attitudes obtained by the participants at the end of the activity
- **Time:** Proposed amount of time to conduct the activity
- **Methodology:** Different training techniques to be used during the activity
- **Materials:** Any materials necessary for the activity and things that the trainer will need. These must be collected beforehand to prepare the activity



STEPS: Step by step description of what the trainer needs to do to conduct the activity, including basic instructions to the participants, questions to raise, content to deliver and various work to be performed during the training either individually, in pairs or in groups.

Lastly, **Trainer Tools and Handouts are displayed all along the module.** Some activities require specific information that participants need to do during a given activity. An example is a description of a role-play and the individual roles. These are labeled as Trainer Tool X.Y or Handout X.Y and can be found at the end of the activity. They need to be photocopied or written on flipchart if a copier is not available, so that participants may access them during their works.

Methodologies and techniques of the facilitation

The following types of methodologies / techniques are used throughout this manual:



PAIR SHARE AND PAIR WORK:

When introducing a new activity or when working with the large group, the trainer may find it useful to have two people sitting next to each other to work together or share their ideas on a topic. The trainer should remember to give clear instructions and keep time.



SMALL AND LARGE GROUP DISCUSSION:

Discussions happen in every activity whether it is working in small groups or large groups. As a trainer, it is important to be clear on what the task/topic of discussion is, keep participants focused on the topic, and make sure everyone has the opportunity to participate, keep time and gauge participants' levels of energy and interest.



SMALL GROUP WORK:

Many activities are carried out in small groups to allow maximum participation. When working in small groups, it is important to divide participants in different ways and in groups of different sizes, depending on the activity (and mix the groups each time so they aren't always working with the same people).



INDIVIDUAL WORK:

Throughout the sessions, participants will engage in some individual work, from listing the agriculture policy issues prevailing in their regions, to analyzing the causes and effects and how they think issues can be resolved. Most of this work can be done directly in the participant's book or as a part of an activity or exercise.



ROLE PLAYS:

Role plays provide the opportunity for participants to practice new skills and attitudes in the safety of the training room setting before trying it out in the real world. Role plays can be planned ahead of time with a script or be developed by the participants themselves around a particular issue.



CASE STUDIES/ SCENARIOS:

Case studies provide participants with the opportunity to put their newly acquired knowledge into practice to identify analyze and solve a problem. The case study can be based on a real-life situation or be created to reflect an issue they might face in the workplace.



PRESENTATIONS:

Presentations are a more traditional way of providing information to participants and are useful when other participatory methods will not effectively allow participants to get at the information you are trying to provide. When giving a presentation, it is best to plan it ahead, keep the time to a minimum, and break it up with questions and answers from the participants.



PANEL DISCUSSION:

Panel discussions involve experienced people or participants themselves to discuss on a particular given topic. Participants are given the opportunity to ask questions based on the panel discussion and personal experiences.

An important stage of many of these techniques is debriefing the activity at the end. During this stage, the trainer asks a series of questions to the participants to help them reflect on the experience had during the activity, draw out any lessons learned, and link those lessons back to the topic at hand.

PART II

GENERAL INTRODUCTION OF THE TRAINING

OBJECTIVES OF THE GENERAL INTRODUCTORY PART

By the end of this part, participants will be able to:

- ✧ Know each other after a clear and confident introduction;
- ✧ Create a collaborative, supportive and safe learning environment
- ✧ Understand the overview of the Budget Analysis and Monitoring
- ✧ Familiarize with the nature and design of the training program

Overview Introductory Part

ACTIVITY	TIME
1. Welcome and introductions	30 min
2. Expectations from participants	30 min
3. Goals and overview of the curriculum	15 min
4. Setting the Norms and Logistics	15 min
Total time: 1 hour 30 min	



Activity 1: Welcome and Introductions



OBJECTIVES

By the end of the activity, participants will be able to introduce themselves clearly and confidently and know each other after the introduction



TIME REQUIRED

30 minutes



MATERIALS

None



METHODOLOGY

Individual work



STEPS:

- 1 Warmly welcome participants to the training and introduce yourself to the group. This should be kept very brief since you will also participate in icebreakers and other exercises. You will have an opportunity to say more about yourself then.
- 2 Ask each participant to introduce himself/herself (name, job title, partner organization name, and district). You can begin by introducing yourself in the manner that you want participants to follow.

For Example:



"I am Paul SEMANA. I work as (job title) within (TROCAIRE partner organization name), operating in (Name of District)."

Note: *The introductions can be done when seated but becomes more fun and active if the participants are standing in a circle. Each participant moves into the circle while introducing him/her. Be mindful of group dynamics*



Activity 2: Expectations from participants



OBJECTIVES

By the end of the activity, participants will be able to identify their expectations from the training.



TIME REQUIRED

30 minutes



MATERIALS

tape, Flip-chart and marker, White board, Pins/ stickers



METHODOLOGY:

individual work,
large group
presentation



STEPS:

- 1 Explain to the participants that they are going to share their expectations about the training. These expectations could be reached/ achieved during and after the training.
- 2 Distribute cards and markers and ask each participant to write one main expectation for the training.
- 3 After they have written their expectations, ask two participants to volunteer, one to read loud one by one, as another one writes it of the flip chart or pins them on the white board.
- 4 Stick/pin their expectations on flipchart as they say them. Afterwards Go through the list together and explain that these will be further discussed when the goals and overview of the course are presented in more detail.

Note:

Listen carefully to participants' expectations. You should be only the facilitator not the instructor. Every response should be given due respect and consideration. As you pin them on the board, order them according to the training objective areas so that you can easily establish which expectations will be covered by which objective or not.



Activity 3: Goals and overview of the training



OBJECTIVES

By the end of the activity, participants will be able to explain the goals of the course.



TIME REQUIRED

15 minutes



MATERIALS

Flip-chart and marker,
Pre-prepared goals
on PPT



METHODOLOGY:

Facilitator
presentation



STEPS:

- 1 Participants will be reminded of the overall goal of this training in general, and the module on Budget Analysis and Monitoring training. Specific objectives of the training will be presented via power point presentation and if need be on flip charts.
- 2 Briefly share/discuss with participants the main topics to be covered in the training
- 3 Explain to participants that the activities in this module are designed to be participatory, active and very hands-on. This way they will learn new information in fun ways and get the chance to practice new skills. As an example of this, ask the group to think about and call out what they just did in the previous activity



Activity 4: Setting the Norms and Logistics



OBJECTIVES

By the end of the activity, participants will be able to identify and agree upon rules of the training that will promote a supportive and open environment. They will also be able to understand the logistical arrangements of the training.



TIME REQUIRED

15 minutes



METHODOLOGY:

large group presentation



MATERIALS

tape, Flip-chart and marker, White board, Pins/ stickers, Printed agenda for all participants



STEPS:

- 1 Explain to participants that to create and maintain a supportive environment, it is necessary for them to identify and agree upon some rules or norms of the training. Give an example of a norm such as “don’t interrupt when someone is talking”.
- 2 Have participants brainstorm some ideas, writing the norms down on flipchart as they agree upon them. You may refer to the list below just in case you feel something important has been left out. The main ones are actually the following:
 - a **Punctuality:** Arrive on time to each training session. Arriving late is a sign of disrespect to the facilitator and to your fellow participants and would delay the session.
 - b **No Disturbances:** Cell phones should be turned off at the beginning of the workshop and should remain off until the end except during breaks. Avoid side conversations – if you are unclear about the topic being discussed or the instructions, please ask the facilitator to clarify.
 - c **Respect Others:** Respect each other, yourselves, and the facilitator. Do not speak when someone else is speaking. Listen actively. The trainer will be facilitating the discussions with your assistance.
 - d **Active Participation:** You are your own best resource. Much of the content of the training will be coming from you. Each one of you brings a wealth of experience to the program. The workshop can only be successful if it is a two-way process and if everyone participates fully. Give everyone a chance to contribute: every answer is valued.

- e Agree to Disagree: During this workshop everyone must feel free to express opinions and concerns. Please see frank discussions (for example about politics) as healthy exchanges rather than personal attacks. There should be a tolerance of differences and everyone should contribute to a safe/non-judgmental environment.
 - f Ask Questions: There are no stupid questions. If you do have a question you don't want to ask in front of others, ask it privately during a break or write a note to the facilitator. Please do not think any question you have is unimportant.
 - g Give your honest feedback: At the end of each day you will be given a form for your feedback on making this training better next time. Please be honest! Constructive criticism is appreciated and is the only way that we can improve.
-
- 3 Emphasize that the list of norms they have created are actually norms that other people follow in the workplace as well. In addition, every day each of them (participants) will be called upon to take on certain responsibilities as a way of have everybody involved. Such tasks may include opening and closing reflection; energizer activities; trainer's assistant and timekeeper, the 'eyes' and 'ears' to report on the general feeling of participants based on what s/he has observed and heard throughout the day.
 - 4 Give participants the training agenda, showing the days, times of sessions and activities, and breaks. There is a **need to develop this before the training day, though they may be some adjustment during the training sessions**. Review together and make clarifications as needed.
 - 5 Cover any course logistics – short break times, lunch breaks, location of washrooms, daily sign in sheet, transportation reimbursement (if applicable), etc. Answer any questions participants may have about logistics. In this activity, the trainer should **work closely with the organizers and the hotel/ venue management**.

PART III

MODULE ON BUDGET ANALYSIS AND MONITORING

OBJECTIVES OF THE MODULE ON BUDGET ANALYSIS AND MONITORING ■

The purpose of this training module is to provide to CSOs and citizens/farmers required knowledge regarding the planning and budgeting cycle for the agriculture sector and equip them with tools to analyze and monitor the budget. It will also develop knowledge on how the Civil Society Organization should be involved to develop realistic Targets (IMIHI GO) that take into account the needs of small scale farmers and be able to hold accountable the relevant implementors/institutions.

Overview of Part III

ACTIVITY	TIME
1. Key definitions of concepts related to Planning and Budgeting, their types and importance	3 hrs
2. Determining Agriculture development Plans and Budgets: A case of Imihigo in Local Government	3 hrs
Total time: 6 hrs	



Activity 1: Key definitions of concepts related to Planning and Budgeting, their types and importance



OBJECTIVES

By the end of the activity, participants will be able to understand key concepts in connection with planning, budget analysis and monitoring.



TIME REQUIRED

3 hrs



METHODOLOGY

individual work,
small group
work, large group
discussion



MATERIALS

flipchart, markers,
tape



Review **Handouts**
3.1 – 3.2



STEPS:

- 1 Welcome participants to Activity 1: Basic Definitions of Planning and Budget Analysis and review some of the key points covered during the introduction to the course (goals, training rules, group roles...).
- 2 Review the objectives of Activity 1 with the participants. Explain that in this module they are going to understand the key concepts related to Planning, Budget analysis and monitoring.
- 3 Have participants think about the meaning of the following terms and give one example of their own through an interactive and facilitated plenary session.

a. <i>Planning and budgeting</i>	b. <i>Importance of Budgeting</i>
c. <i>Annual Budget cycle (from national to local level)</i>	d. <i>Institutional Budget, Budget by Sector, Budget by activity</i>
e. <i>Imihigo</i>	
- 4 Ask participants to share their definitions and after each individual answer, ask if there is anyone who needs to add more or needs any clarifications.
- 5 Explain to participants that skills and knowledge about concepts related to planning and budgeting cycle . These concepts will also allow them to know when and how to make their contribution in the process to make sure the final IMIHIGO respond to their needs.
- 6 Provide participants with copies of **Handout 3.1: Key definitions** to show that there are many definitions of a certain concept, and how they can be applied in their daily business.

KEY DEFINITIONS

Key definitions of planning, budget analysis and monitoring

“**Planning**” is the act of researching, analyzing, anticipating and influencing change in our society. Planners are involved in making decisions various types of developments, i.e. in political, social and economic arena.

The planning systems which exist in each jurisdiction involve broad-level visions informed by evidence-based strategies and policies. Investing in strategy and policy generates better planning outcomes. Despite its prominence in public debate, development control is simply the tool for implementation of these broader strategies and visions. Whilst an effective Development Control system is necessary, any changes to the outcomes of standards and delivery needs to be supported by the broader vision and policies.

Budget is a plan of income and expenditure aimed at achieving stated objectives for a specified period of time. Budget has three (3) concepts:

- *Plan of income and expenditure*
- *Achieving stated objectives*
- *Within a specified period of time*

Budget cycle is an annual process through which the government plans, executes and reports on public expenditure. It is a cycle because budget leads to another budget. There are four major parts of the budget cycle, mainly (1) Planning, (2) Preparations and enactment, (3) Execution and Monitoring (4) Reporting, Auditing and Evaluation

Monitoring is a key step in the budget cycle as it allows implementing institutions as well as key stakeholders to assess progress and challenges and make necessary adjustments on time.

- 7** Explain to participants that “Planning” usually follows three types of principles:
- *Purpose principles: why we plan?*
 - *Systems principles: how should we plan?*
 - *Issues principles: which issues or problems should be addressed through planning*

- 8** Provide participants with copies of Handout 3.2: Types of principles of planning to show that there are many types of principles of planning, and how they can be applied in their daily business.

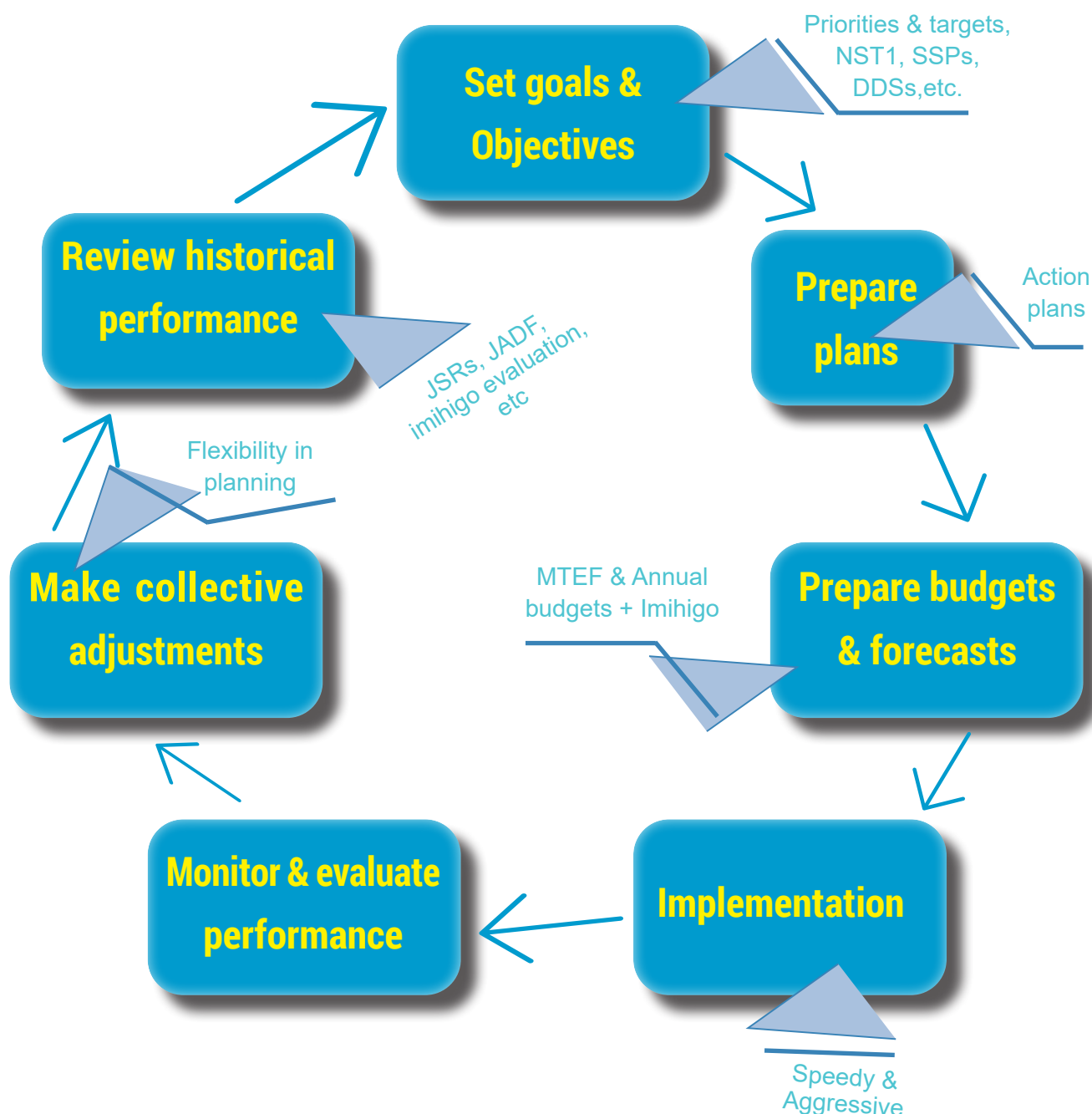
TYPES OF PRINCIPLES IN PLANNING

PURPOSE PRINCIPLES	SYSTEMS PRINCIPLES	ISSUES PRINCIPLES
<ul style="list-style-type: none"> ✓ Improve livelihoods of farmers ✓ Foster efficient and effective use of agriculture land ✓ Ensure fair and equitable distribution of agriculture inputs like fertilizers, seeds, etc. ✓ Predict, avoid and ameliorate the adverse economic, social and environmental consequences of agriculture ✓ Maximize productivity of agriculture ✓ Align the annual agriculture plans with national vision and strategies like Vision 2050, National Strategy for Transformation (NST 1), the strategic plan for agricultural transformation (PSTA 4) and international agreements like Sustainable Development Goals (SDGs) and the Comprehensive Africa, Agriculture Development Program (CAADP) 	<ul style="list-style-type: none"> ✓ Ensure coherence, consistency and synergies between governance structure and functions of institutions that implement the agriculture programs in order to achieve an integrated outcome ✓ Make sure the annual plans and budgets of the different institutions linked to agriculture sector are aligned and they hold accountable one another (joint Planning) ✓ Have the flexibility to respond to changing and unforeseen circumstances. ✓ Clear and appropriate accountability for decisions as described in legislative provisions and organizational structures. ✓ Promote Farmers engagement, including consultation, participation and support in agriculture planning process. 	<ul style="list-style-type: none"> ✓ Design agriculture plans and budget to starting from the farm level to ensure maximum productivity and efficient use of resources. ✓ Make sure agriculture inputs and extension services are provided equitably and on time ✓ Plans should ensure resilience and protection of environment ✓ Ensure that farmers get a fair price for their production ✓ Ensure that required post harvest infrastrure are in place to avoid losses of both quantity and quality of the harvest. ✓ Coordinate Agriculture development planning and investment across districts to maximize national output

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Tell participants that, while planning, there are processes to follow, so as to have an effective and implementable planning process. Share with them **Handout 3.3 on Planning Process**.

PLANNING PROCESS



10

In a plenary facilitated discussion, review key planning and budgeting preparation milestones so as they understand how these concepts are applied in Rwanda. At each stage, provide case studies and examples of Agriculture issues that may arise and affect the planning and budgeting outcomes. Refer to **Handout 3.4: Key planning and budgeting preparation milestones**

HANDOUT 3.4.

KEY PLANNING AND BUDGETING PREPARATION MILESTONES

MONTH	MILESTONES
September	<ul style="list-style-type: none">✓ Issuance of the 1st Planning and Budget Call Circular (planning instructions for the next fiscal year)✓ Sector Working Group backward looking Joint Sector Reviews
October & November	<ul style="list-style-type: none">✓ Internal and Cross sectoral Institutional Consultations on plans (Including between Central & Local Governments)✓ Collection of priorities from the Grassroots
January	<ul style="list-style-type: none">✓ Ministerial level planning consultations✓ Public Investment Committee (PIC)✓ Local Government Projects Advisory Committee
February	<ul style="list-style-type: none">✓ National Leadership retreat✓ Issuance of the 2nd Budget Call Circular with ceilings
March	<ul style="list-style-type: none">✓ Ministerial level Budget Consultations
April	<ul style="list-style-type: none">✓ Submission of Budget Framework Paper to Cabinet & Parliament
May / June	<ul style="list-style-type: none">✓ Parliamentary budget hearings✓ Forward Looking Joint Sector Reviews

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At budgeting level, discuss with them different steps of budgeting in Rwanda, and at the same time, as previously, providing case studies and examples of Agriculture Planning and Budgeting and encouraging them to think about issues that may be raised through the different stages and fora. **Refer to handout 3.5: Steps of budget preparation**

STEPS OF BUDGET PREPARATION

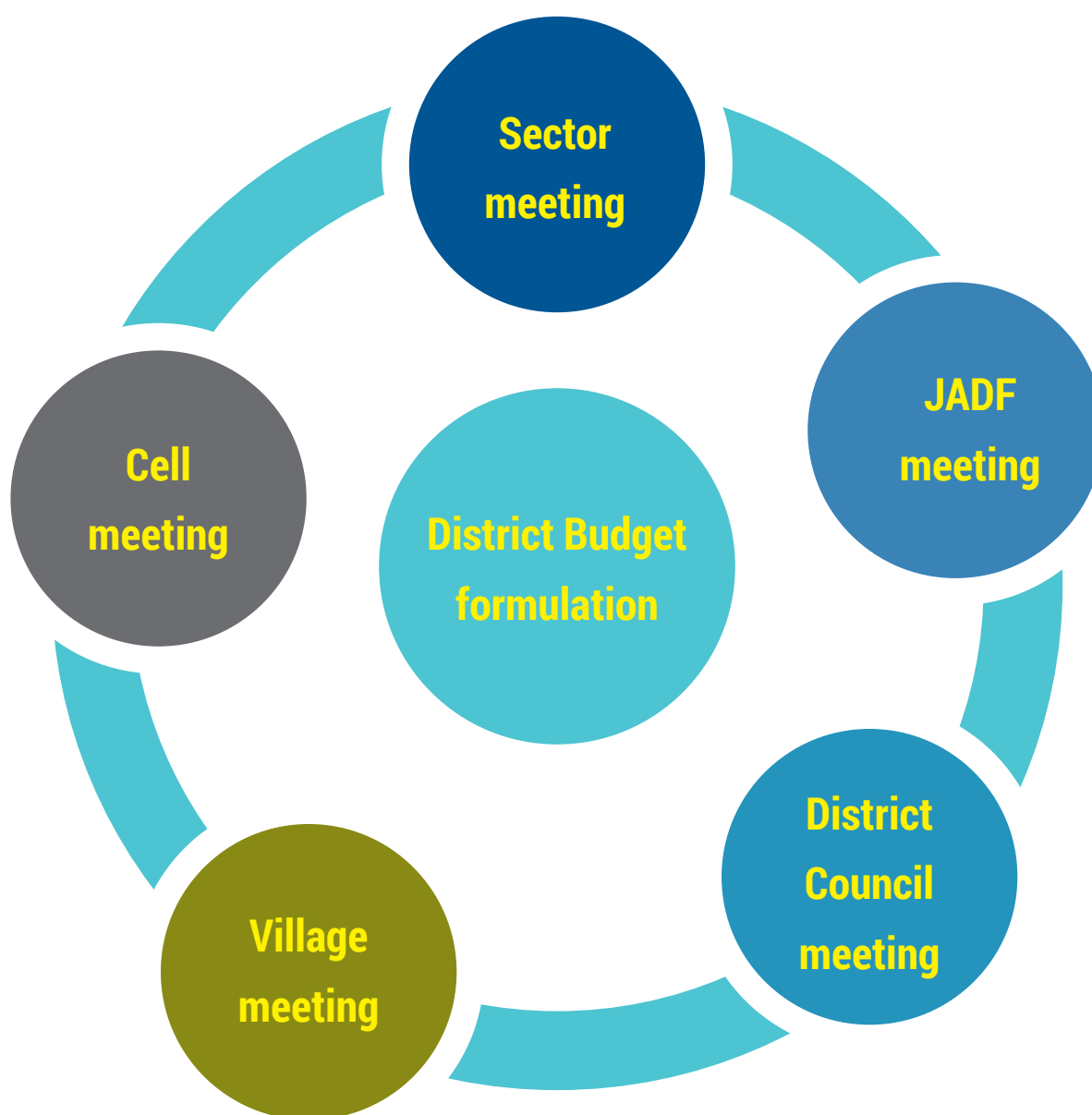
STEPS	EXPLANATIONS
Step one (July-March): Identification of National Priorities	<i>National priorities are identified as follows;</i> <ul style="list-style-type: none"> ✓ Report on Budget Execution, Report on Imihigo, & AAP submission into MEIS and IFMIS planning portal, submission of Imihigo final draft & their approval (July-Sept) ✓ Joint Sector Reviews are held from October ✓ Planning Budget Call Circular One is out in October ✓ National Umushyikirano Council (Dec) ✓ Sectoral planning consultations (Nov-Dec) ✓ Districts Executive Management work with council members & JADF to finalize planning in January Ministerial planning consultations are conducted in January Public Investment Committee meeting is held in January Development Partners Retreat (February) Leadership Retreat takes (March)
Step two (Jan- Feb): Preparation of National MTEF	<ul style="list-style-type: none"> ✓ Update of the macroeconomic framework (Jan) ✓ Ceilings for the 3 years (Feb) ✓ Planning Budget Call Circular 2 & indicative budget ceilings (February) ✓ The budget templates below are issued together with the PBCC (February) <ul style="list-style-type: none"> • Wages and salaries • External loans and grants • Earmarked transfers to districts • Agency MTEFs • Strategic Issues Papers • Budget estimates entered into IFMIS
Step three (Feb-March) Preparation of Agency MTEF and budget	<ul style="list-style-type: none"> ✓ Agency budget preparation takes place in line with the indicative ceilings (February) ✓ Submission of agency draft budget allocations to MINECOFIN for analysis (February) ✓ Ministerial budget consultations Final commitments by DPs (March) ✓ District budget consultations with Province, LODA & MINECOFIN (March)

<p>Step four (April-Jun)</p> <p>Preparation and submission of finance law to Parliament</p>	<ul style="list-style-type: none"> ✓ Priority adjustments into the web portal systems are possible (early April) ✓ Preparation of BFP for presentation to Cabinet and August house (March-April) ✓ Parliamentary budget hearings (May) ✓ Sector Working Groups (May) ✓ Preparation of finance law in line with recommendations from the Parliament (May) ✓ Approval of finance law by the August house (June) ✓ District budget is discussed and voted by the district (June) ✓ Note: Reallocation of funds on the district budget is possible but shouldn't surpass the total approved by the Parliament.
<p>Step 5 (Dec-Jan):</p> <p>Budget Revision</p>	<ul style="list-style-type: none"> ✓ Happens after six months (i.e. December) of each fiscal year. ✓ Takes place between Dec & Jan. ✓ Not compulsory ✓ Helps institutions with either poor planning or additional resources. ✓ Permits reallocations. ✓ Approved by the August house before end of February.

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Ask participants to discuss about budget preparation at each level of administration they represent in their own context. After few minutes, using **handout 3.6: Forums for budget preparation at decentralized entities** , share with participants the budget preparation cycle at decentralized level, especially for agriculture for a better understanding.

FORUMS FOR BUDGET PREPARATION AT DECENTRALIZED ENTITIES



- 13 Explain to participants that, in order to effectively implement the planning and budgeting processes, there is a need to design a clear calendar to which every stakeholder must respect and strictly follow. Share with them **Handout 3.7** for more clarifications.

HANDOUT 3.7. —————

PLANNING & BUDGET CALENDAR

KEY ACTIVITY	TIMEFRAME	KEY MILESTONE
STRATEGIC PLANNING	July	Preparation of Annual Reports
	August	Updating of the macroframework
	September	Conducting backward JSRs and Districts Reviews and Initial Plans for the next FY
	October	Issuance of the 1 st Draft Plans based on each sector's priorities
	November	Inter-sectoral consultations and consultations between Central and Local Government
	December	Feedback on 1 st Draft Plans and submission of the Revised Plans
BUDGET FORMULATION	January	Budget Revision based on the Mid-Year Performance
		Planning Consultations at Ministerial Level
		Issuance of the 2 nd BCC with Indicative Ceilings
	February	Submission of the Budget Proposals and Budget Consultations
	March	Submission of the BFP and Budget Estimates to Cabinet
	April	Submission of the BFP and Budget Estimates to Parliament
		Conducting the Forward Looking JSRs
BUDGET APPROVAL	May	Budget hearings at Parliament Level
		Review of Comments to the BFP from Parliament + Drafting the Finance Law
	June	Approval of the Draft Finance Law by Cabinet and its presentation to Parliament

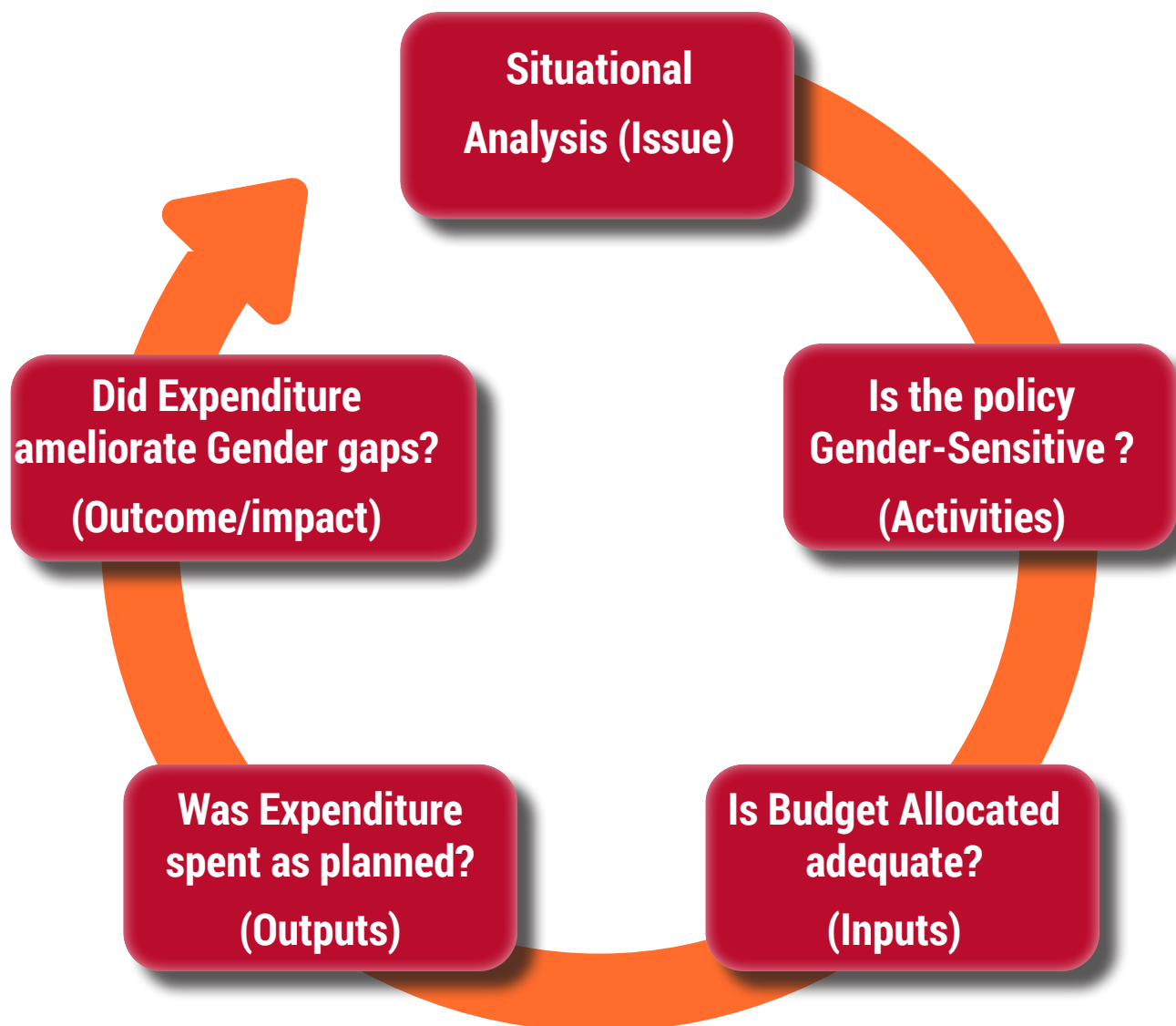
- 14** Introduce participants to the gender analysis of budget. Tell them that in principle, Gender sensitive budget should take into account expectations of women, men, boys and girls, equally especially in agriculture. In this process, three key aspects should be taken into consideration:

- » *Understanding gender differences*
- » *Assess whether Agriculture policies reflect these differences*
- » *Assess whether the programs and budget allocations to agriculture address gender problems and whether they are designed on a way to improve gender equality at community level*

- 15** Let participants know that equally important to understand is the Gender Responsive Budgeting (GRB) which analyzes the impact of government expenditure and revenue on women and girls as compared to men and boys. In this process, 5 key steps are important to assess. These are presented in **Handout 3.8 on Key steps for GRB**

HANDOUT 3.8.

KEY STEPS FOR GRB



- 16** Tell participants that it is not enough to issue instructions on mainstreaming gender in government institutions, policies and programs without clear monitoring and reporting measures. In this regard, the Gender budget statement has been designed for this specific purpose. Note with them that GBS is an accountability instrument through which government agencies report to parliament on how their budgets will enhance gender equality. Share with them **Handout 3.9** which displays the format that they use.

HANDOUT 3.9.

GENDER BUDGET STATEMENT (GBS) FORMAT

PROGRAM: NAME OF THE PROGRAMME				
SUBPROGRAM: NAME OF THE SUB-PROGRAMME				
Gender Situation Analysis	Output	Activity	Indicator	Allocated Budget



Activity 2: Determining Agriculture development Plans and Budgets: A case of Imihigo in Local Government



OBJECTIVES

- By the end of the activity, participants will be able to know how to determine realistic annual and quarterly targets with realistic milestones and budgets.



TIME REQUIRED

1 hr



METHODOLOGY:

individual work, pair work, small group work, large group discussion



MATERIALS

flipchart paper, markers, tape



Review **Handouts below**



STEPS:

- 1 Welcome participants to this activity and review the objectives together. Remind participants that in the last activity we clarified definitions and approaches related to planning and budgeting, both at national and local levels.
- 2 Tell participants that we are going to identify key targets for agriculture development e.g target yield, required volume of seeds, required volume of fertilizers, Hectares of land to be irrigated, Ha to be improved with terraces etc..
- 3 Invite participants to a group discussion, whereby they will discuss issues related to Imihigo. Ask them to work on the following topics:
 - ✓ **Group One:** Origins, principles
 - ✓ **Group two:** Types and steps of Imihigo
 - ✓ **Group Three:** Key milestones of Imihigo
 - ✓ **Group Four:** Key highlights of District Imihigo (with focus on Agriculture aspects)
- 4 Ask each group to take few minutes to think on the concepts individually, and then the group leader must write down answers and discuss them in group, then present in the plenary.
- 5 Explain to participants how the IMIHIGO derives from planning and budgeting, the specificity of IMIHIGO for the Rwandan society and how it allows beneficiaries to hold accountable the implementing institutions/ individuals.
- 6 Explain to participants how the Joint IMIHIGO are derived from institutional IMIHIGO and why this process matters. After each group presentation, open your PPT and discuss what you prepared. Refer to **Handouts 3.10 and 3.11**

HANDOUT 3.10.

	ORIGINS, PRINCIPLES AND TYPES OF IMIHIGO
Imihigo origins	<p>As part of efforts to reconstruct Rwanda and nurture a shared national identity, the Government of Rwanda drew on aspects of Rwandan culture and traditional practices to enrich and adapt its development programs to the country's needs and context. The result is a set of Home Grown Solutions - culturally owned practices translated into sustainable development programs. One of these Home Grown Solutions is Imihigo.</p> <p>In ancient Rwanda, Imihigo consisted in publically setting challenging targets and committing oneself to their achievement. Generally Rwandans resorted to this cultural practice when they sought to overcome a huge societal problem requiring voluntarism and commitment from an individual, an organized group or all the citizens. Re-established in 2006, "Imihigo" is one of the mechanisms developed to help local government fulfill its developmental mandate. Through this approach, Local Governments articulate their own objectives which reflect priorities of the local population and develop realistic strategies to achieve these objectives.</p>
Imihigo principles	<ul style="list-style-type: none"> ✓ Results-oriented: focus is not on processes and routines but on what is to be delivered ✓ Coordination: promoting joint planning across Ministries, Districts and the private sector. Taking collective responsibility to deliver, holding each other accountable and motivating each other to deliver. ✓ Transformational: innovative, challenging, impactful ✓ Promoting Excellence: the spirit of competition to achieve outstanding things ✓ Sustainable: ensuring the key foundational things are given attention and results achieved in the past are not compromised ✓ Accountability: value for money and efficiency will be given high importance ✓ Clear: easy for everyone to understand what needs to be done and by whom ✓ Timely: finalized in a timely manner to allow appropriate allocation of resources and sufficient time to begin implementation
Types of Imihigo	<p>There are three types of Imihigo:</p> <ul style="list-style-type: none"> ✓ District Imihigo ✓ Ministries Imihigo ✓ Joint Imihigo
Steps of Imihigo	<ul style="list-style-type: none"> ✓ Step 1: Identification of national priorities by the Central Government, ✓ Step 2: Communication of national priorities to local government, ✓ Step 3: Identification of local priorities, ✓ Step 4: Preparation and approval,

HANDOUT 3.11.

KEY IMIHIGO PREPARATION MILESTONES

MONTH	MILESTONE
April	<ul style="list-style-type: none">✓ Imihigo preparation launched by issuing guidelines, checklists and roadmap✓ Elaboration and issuing of Imihigo through internal consultations
June	<ul style="list-style-type: none">✓ Cabinet is briefed on the roadmap and progress of Imihigo elaboration process✓ Joint quality assurance of draft Imihigo for Central & Local Government (MINECOFIN, NISR, MINALOC, PMO & SPU)
July	<ul style="list-style-type: none">✓ Imihigo Ministerial Steering Committee chaired by MoS/MINECOFIN & attended by MoS Social Economic Development/MINALOC, DirCab/PMO, Deputy Head SPU & DG NISR. Gives orientation on the finalization of Imihigo process.✓ Video conference on outstanding issues for Central and Local Governments between districts ESs, PSs chaired by MoS Social Economic Development/MINALOC.✓ Harmonization of Central and Local Government Imihigo targets between Governors, CoK & district Mayors, ESs, & PSs. This helps to agree on the division of labor on Joint Imihigo interventions✓ Submission of final draft Imihigo (Joint, Ministry, & Districts) to PMO.
August	<ul style="list-style-type: none">✓ Imihigo signing ceremony and official commencement of their implementation

PART IV

CONCLUDING PART: CHALLENGES , ACTION PLANS AND EVALUATION

CONCLUDING PART OBJECTIVES

The main objective of this module is to highlight and discuss main challenges hindering CSOs to conduct proper budget analysis and monitoring as well as next steps as committed by participants.

Concluding part overview

ACTIVITY	TIME
1. Key challenges/ barriers hindering inclusive governance in local governance: case studies	1 hr
2.Action plans to address challenges/ barriers: what is next?	30 min
3.Evaluation	30 min
Total time: 2 hrs	



Activity 1: Challenges hindering CSOs in relation to Budget Analysis and Monitoring



OBJECTIVES

At the end of this session, participants will be able to identify existing and potential challenges that might be obstacles to their willing to inclusion. They will also be able to discuss the way to overcome them for effective inclusive participatory governance.



TIME REQUIRED

1 hr



METHODOLOGY:

individual work, pair work, small group work, large group discussion



MATERIALS

flipchart paper, markers, tape



Review **Handout 4.1.**



STEPS:

- 1 Welcome participants to this activity and review the objectives together. Revise with them, in their own words, content of the past activity.
- 2 Split the group in subgroups (methodology of group division based on random numbering 1;2). Each group will form a circle and discusses during 10 minutes one of the two questions:
 - ✓ **Q1: Seeds and Fertilizers distribution: planning, budgeting and monitoring at district level, what aspects to consider, challenges, proposed solutions.**
 - ✓ **Q2: Irrigation and mechanization: what role for farmers vs local government, how to plan and budget)**
- 3 As part of the preparations, write key challenges (See Handout 4.1.) on flipcharts and tick if this is mentioned by participants.
- 4 After 10 minutes, call them back to the plenary, and introduce groups' presentations. Each group has 8 minutes to present their findings on a flipchart

HANDOUT 4.1.

CHALLENGES FACING FARMERS' PARTICIPATION IN THE AGRICULTURE PLANNING, BUDGET ANALYSIS AND MONITORING PROCESS

According to Transparency Rwanda, Lack of farmers' participation in policy formulation hurts agriculture output⁷

Rwanda's agriculture output is still low, in part because policy-makers do not involve farmers in the process of formulating policies and priorities.

This is according to a recent survey by Transparency International (TIR) that was carried out in two districts of Kayanza and Nyanza in Eastern and Southern provinces respectively.

According to the findings, in planning of Imihigo phase, the survey revealed that 84.2 per cent of respondents are not invited to attend any meeting to work with the districts in Imihigo preparation while 76.6 per cent said they don't join the district in the formulation of Imihigo.

Very few farmers participate in the evaluation of performance contracts that are implemented, the survey says.

The survey findings also show that 78.1 per cent do not express priorities in the sector.

Some obstacles hindering farmers from properly participate in the agriculture planning, analyze the agriculture related budget and monitor it

- » Lack of resources to organize meetings to discuss issues at village level
- » Lack of technical knowledge to formulate issues and solutions clearly
- » Lack of knowledge of the process to follow to participate fully
- » Low capacity of local civil society organizations
- » Lack of Government support and inadequate communication about the budget

⁷Transparency International Rwanda (2018) Empowering farmers at District Level through Social Accountability Tools to Improve Performance contracts in Rwandan Agriculture"



Activity 2: Action plans: what is next?



OBJECTIVES

At the end of this session, participants will be able to discuss strategies to overcome challenges highlighted in the previous activity for effective inclusive participatory in budgeting process through its analysis and monitoring.



TIME REQUIRED

1 hr



METHODOLOGY:

individual work, pair work, small group work, large group discussion



MATERIALS

flipchart paper, markers, tape



Review **Handout 4.2.**



STEPS:

- 1 Welcome participants to this activity and review the objectives together. Revise with them, in their own words, content of the past activity of the conclusive module.
- 2 Present the template for the action (Simple and comprehensive template). Printed copies to be distributed to each group.
- 3 Split the group in subgroups according to the original CSOs. Using the tree scenario, give them the following instructions: to be determined according to the number and type of CSOs attending the training
- 4 Tell them those remedies and actions have to be tangible and time bound, since they will be monitored.
- 5 After 30 minutes, call them back to the plenary, and introduce groups' presentations. Each group has 8 minutes to present their findings on a flipchart.

HANDOUT 4.2. —————

BUDGET ANALYSIS & MONITORING ACTION PLAN TEMPLATE

Output	Indicators	Base-line	Milestones	Activities	Stakeholders	Estimated budget	Source of funding
OUTCOME 1							
OUTPUT 1			Q1	A1			
				A2			
				A3			
			Q2				
			Q3				
			Q4				
OUTPUT 2			Q1				
			Q2				
			Q3				
			Q4				



Activity 3: Training evaluation



OBJECTIVES

The intent of this session is to determine whether the training achieved its objectives and whether how well the program met participants' needs and expectations.



TIME REQUIRED

15 min



METHODOLOGY

individual work, pair work, small group work, large group discussion



MATERIALS

flipchart paper, markers, tape



Review **Handout 4.3.**



STEPS:

- 1 Explain to participants that, as we come to end of the session, there is a need to conduct an evaluation of the training sessions.
- 2 Distribute the evaluation paper and explain the content of the evaluation. Key points are as follows:
 - a. *Learning experience (what they learnt/enjoyed, training vs. expectations, what they knew but was better explained, what could have been done better, etc.)*
 - b. *Team work and communication (contribution to team/ group work, communication with peers, got new friends, did people listen to my ideas as group member, etc.)*
 - c. *Next phases (what they would wish to learn in the future)*
 - d. *Organization (how well the training was organized: logistics, communication from organizers, etc.)*
- 3 Collect the evaluation paper and tell participants the outcome of the evaluation will be submitted to the client with other contents of the training report.

HANDOUT 4.3.

TRAINING EVALUATION

ITEMS	VERY GOOD	GOOD	POOR	VERY POOR	OBSERVATION
Training sessions					
Training plan					
Training time-line					
Slide presentation					
Trainer preparedness					
Training contents					
Improved Knowledge					
Has the training improved your knowledge?					
Suggestions for Improving the Course:					
Logistics					
How was the logistics to you?					
Anything to improve about the logistics?					

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