

REPUBLIC OF RWANDA



RWANDA EDUCATION BOARD (REB)



**VOLUME VIII: PROCEDURES MANUAL  
FOR  
PLANNING AND RESEARCH UNIT**

---

This procedures manual for Planning and Research Unit is Volume VIII of the REB comprehensive manual. Volumes within this series are:

<b>VOLUME</b>	<b>DEPARTMENT/UNIT</b>
<b>CORE DEPARTMENTS</b>	
<b>I</b>	Curriculum Pedagogical Materials Production and Distribution (CPMD) Department
<b>II</b>	Education Quality and Standards (EQS) Department
<b>III</b>	Teacher Development and Management (TDM)
<b>IV</b>	Examinations and Accreditation (EA) Department
<b>V</b>	ICT in Education and Open Distance and E-Learning (ICTE& ODEL) Department
<b>VI</b>	Higher Education Student Loans (HESL) Department
<b>SUPPORT DEPARTMENTS/UNITS</b>	
<b>VII</b>	Corporate Services Division
<b>VIII</b>	<b>Planning &amp; Research</b>
<b>IX</b>	ICT support Unit

## TABLE OF CONTENTS

<b>PLANNING AND RESEARCH UNIT</b> .....	1
8.0 INTRODUCTION .....	4
8.1 MICRO STRUCTURE .....	4
8.2 FUNCTIONAL RESPONSIBILITIES .....	4
8.3 PR UNIT'S CORE PROCESS ACTIVITIES .....	5
8.4 PROCEDURES FOR PROCESS ACTIVITIES IN THE PLANNING AND RESEARCH UNIT. ....	6

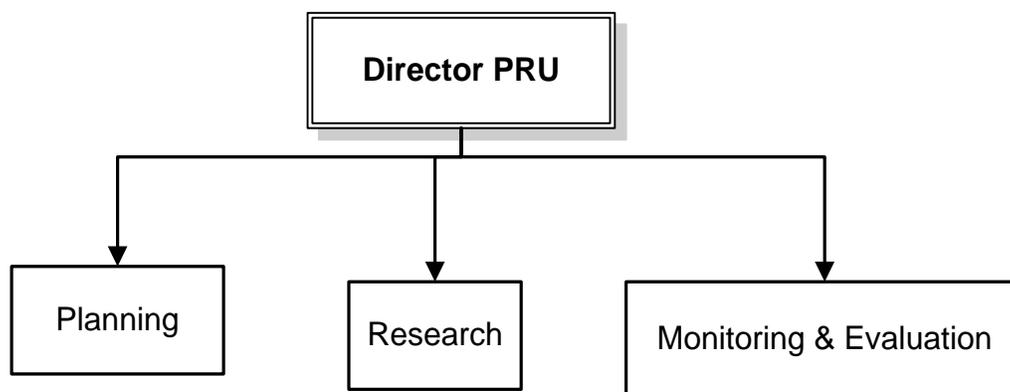
## 8.0 INTRODUCTION

---

The Planning & Research Unit is responsible for coordinating intra-REB activities including the budgeting and planning processes, as well as providing policy analysis and research into core areas. The department also deals with monitoring and evaluation of REB's core functions. Currently the department is headed by a Director and has permanent staff in planning, research and M&E as shown in the micro structure provide below.

## 8.1 MICRO STRUCTURE

---



## 8.2 FUNCTIONAL RESPONSIBILITIES

---

The unit has the following functional responsibilities:

- Prepare general policy proposals for REB and advise on the Board's mandates of improving Rwanda Education quality as directed by Government policies on education sector;
- Carry out research activities on matters of interest to the Board and advise the Director General accordingly;
- Work with Finance and logistics as well as HRM Units to prepare action plans and Budget;
- Formulate and review of corporate and strategic plans of the Board and recommend their approval;
- Monitor and evaluate the performance of REB plans and budgets.

### 8.3 PR UNIT'S CORE PROCESS ACTIVITIES

---

The functional activities of the three units that make up the administrative structure of the Planning and Research Unit comprise of the following core activities:

- Collaborating with Finance & Administration & HRM Units to prepare and elaborate plan & budget
- Carrying out research activities on matters of interest to the Board
- Monitoring and evaluation of the performance of REB plans and budgets.

## 8.4 PROCEDURES FOR PROCESS ACTIVITIES IN THE PLANNING AND RESEARCH UNIT.

S/N	PROCESS	RULES, REGULATIONS AND PROCEDURES																																																																	
1	Preparing and elaboration of plan & budget	<p>Strategic planning, budgeting and MTEF form an integral part of the public financial management cycle. The budgeting process should begin with the planning function coordinated by the planning and research unit. Plans shall be aligned to national priorities, REB action plan and should inform the budgeting process. The overall planning and budgeting calendar can be shown in the table below:</p> <table border="1"> <thead> <tr> <th>PERIOD</th> <th colspan="4">BUDGET PROCESS</th> </tr> </thead> <tbody> <tr> <td>July</td> <td>Budget execution</td> <td>Budget Reporting</td> <td></td> <td></td> </tr> <tr> <td>August</td> <td>Budget execution</td> <td>Budget Reporting</td> <td></td> <td></td> </tr> <tr> <td>September</td> <td>Budget execution</td> <td>Budget Reporting</td> <td>Budget Planning</td> <td></td> </tr> <tr> <td>October</td> <td>Budget execution</td> <td></td> <td>Budget Planning</td> <td></td> </tr> <tr> <td>November</td> <td>Budget execution</td> <td></td> <td>Budget Planning</td> <td></td> </tr> <tr> <td>December</td> <td>Budget execution</td> <td></td> <td>Budget Planning</td> <td>Budget formulation</td> </tr> <tr> <td>January</td> <td>Budget execution</td> <td></td> <td></td> <td>Budget formulation</td> </tr> <tr> <td>February</td> <td>Budget execution</td> <td></td> <td></td> <td>Budget formulation</td> </tr> <tr> <td>March</td> <td>Budget execution</td> <td></td> <td></td> <td>Budget formulation</td> </tr> <tr> <td>April</td> <td>Budget execution</td> <td></td> <td></td> <td></td> </tr> <tr> <td>May</td> <td>Budget execution</td> <td></td> <td></td> <td></td> </tr> <tr> <td>June</td> <td>Budget execution</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>On receipt of expenditure allocation from MINECOFIN, REB will plan its expenditure allocation to its programmes based on the strategic priorities and national MTEF that is communicated in the Budget call Circular (BCC). The programme and sub-programme allocations for the budget year and the following two years will constitute REB's MTEF. REB will exercise discipline by preparing budget proposal and forecasts within the budget envelope communicated to them by MINECOFIN in the BCC and the national MTEF.</p> <p>The budget of REB comprises of revenue and expenditures forecasts. It ensures that all money is used for planned proper purposes, its goals are clearly identified and resources are channelled into activities. The annual action plan and budget presented in RWF, are prepared for the period from July 1<sup>st</sup> of the current year to June 30<sup>th</sup> of the next year. The preparation of the annual budget shall involve consultation between REB and MINECOFIN based on REB's strategic priorities, proposal</p>	PERIOD	BUDGET PROCESS				July	Budget execution	Budget Reporting			August	Budget execution	Budget Reporting			September	Budget execution	Budget Reporting	Budget Planning		October	Budget execution		Budget Planning		November	Budget execution		Budget Planning		December	Budget execution		Budget Planning	Budget formulation	January	Budget execution			Budget formulation	February	Budget execution			Budget formulation	March	Budget execution			Budget formulation	April	Budget execution				May	Budget execution				June	Budget execution			
PERIOD	BUDGET PROCESS																																																																		
July	Budget execution	Budget Reporting																																																																	
August	Budget execution	Budget Reporting																																																																	
September	Budget execution	Budget Reporting	Budget Planning																																																																
October	Budget execution		Budget Planning																																																																
November	Budget execution		Budget Planning																																																																
December	Budget execution		Budget Planning	Budget formulation																																																															
January	Budget execution			Budget formulation																																																															
February	Budget execution			Budget formulation																																																															
March	Budget execution			Budget formulation																																																															
April	Budget execution																																																																		
May	Budget execution																																																																		
June	Budget execution																																																																		

for the budget year and REB's MTEF and national MTEF.

The budget preparation proceeds from the reflection and collective contribution from all REB staff and led by the DG supported by the Director planning and Research. The Director planning and Research is responsible for overseeing the preparation of the action plan and the budget. REB should plan for, monitor and review its budget in order to ensure the best use of its financial resources. The steps of the preparation of the budget are as follows:

- Upon receipt of the First Budget Call Circular the DG arranges a meeting with the planning and research unit to draw out a programme for budget preparation.
- The planning and research unit should hold a stakeholders consultative workshop to seek input into the budget process.
- The chairman of the budget committee invites members for the initial budget meeting.
- Upon receipt of the 2<sup>nd</sup> BCC departmental / units are required to prepare their budgets, work-plans and procurement plans in line with REB priorities as discussed in the stakeholders workshop
- Consolidation of departmental / unit budgets into the REB master budget by the accountant in charge of budgeting with guidance from the Director planning and research.
- The chairman of the budget committee calls for a budget discussion meeting for approval of the final budget.
- Discussion approval of annual action plan and budget by the senior management
- Forwarding of the action plan and budget to the REB board of Directors for approval.

#### Procedures

##### The First Budget Call Circular

The budget preparation call circular is triggered by the issuance of the First Budget Call Circular (BCC) by MINECOFIN. The BCC provides information to guide the planning department in the preparation of the budget. The 1st BCC is normally issued in October and it is important that the planning unit should start using it from October. The 1st BCC is not intended to seek budget submissions from REB and other budget agencies but is rather aimed at giving advance information to facilitate timely coordination and effective planning within the organisation to allow formulation of policy based budgets within REB and other agencies at a later stage. The 1st BCC is aimed at inducing discussions on priority activities to be funded through the Government budget for the following financial year.

The planning unit should hold a stakeholders consultative workshop to seek input into the budget process. These inputs should be reflected in a report and should be the basis for submission of the budget requests in response to the 2nd BCC, normally issued in early December.

##### The Second Budget Call Circular

The 2nd Budget Call Circular is issued in early December requiring budget agencies to prepare detailed budget submissions for the following financial year. The 2nd BCC, includes:

- The total indicative resource envelope derived from the macro-fiscal framework consistent with the broad policy objectives. These indicative ceilings are issued at high level at line ministries, provinces and other high level government institutions. This is to allow coordination and prioritization of activities at the high level of Government programmes. The parent institutions (MINEDUC) that have been allocated ceilings is required to immediately undertake consultative

		<p>process with all affiliated agencies to agree on individual agency ceilings that shall be the basis for the detailed budget estimates to be entered in the budget system (SmartFMS).</p> <ul style="list-style-type: none"> <li>• Budget submission formats (Annexes) to be submitted by REB to assist in preparation of the Finance Law include: <ul style="list-style-type: none"> <li>○ Externally and internally financed projects,</li> <li>○ Internally generated revenues such as charges for replacement of certificate</li> <li>○ REB MTEFs,</li> <li>○ Strategic Issues Papers (SIPs).</li> </ul> </li> </ul> <p>Budget preparation is one of the most important responsibilities of a government institution like REB. The planning unit working closely with Finance and Logistics unit and other stakeholders should ensure that the contents of the guidelines are strictly adhered to and all issues therein are addressed in their draft budget estimates.</p> <p>Expenditure estimates shall be prepared by REB based on the available resources and the guidelines issued by MINECOFIN. REB shall have a separate budgetary line (vote) in the budget. Expenditure estimates of REB are organized in a programmatic, economic and functional classification</p> <p>The draft estimates of Budget Agencies should reach MINECOFIN not later than January 28th, in hard copies and electronically through SmartFMS. The budget is ordinarily voted and approved by Parliament before commencement of the next fiscal year. The budget is integrated by MINECOFIN in the Government budget and it includes analytical summaries of revenues and expenditures including financing of the budget balance if a deficit is projected. The budget is ordinarily voted and approved by Parliament before commencement of the next fiscal year. The summaries should include: The budget will comprise also of the following details:</p> <ul style="list-style-type: none"> <li>• The expected revenues from the Government, Donors and Internally generated resources; and</li> <li>• REB's activities and expenditures including expectations in the following budget year, the actual revenues and expenditures on the use of the budget of the previous year, the use of the budget of the current year and its revision.</li> </ul>
2	Carrying out research activities	<p>Planning and research Unit is responsible for overall coordination of research activities. Research activities aim to contribute towards the improvement of organizational activities of REB. It involves functional and process reviews aimed at a renewal and strengthening the organisation's operations by enhancing its efficiency and effectiveness and enabling REB to deliver services that are more responsive to the need of REB clients and the business for which it was set up. The fundamental process of functional and process reviews involves gathering information about:</p> <ol style="list-style-type: none"> <li>a) An identified operational flaw that need attention e.g.: leakage of national examination</li> <li>b) New policy or strategy that is being proposed</li> <li>c) Functional and process re-organization</li> </ol> <p>In order to ensure research activities are conducted effectively; the functional and process reviews should address:</p> <ol style="list-style-type: none"> <li>i) Organizational issues: the structure, internal systems and processes, human, financial and physical resources of REB including the means by which objectives and strategies are determined and resources allocated, the alignment of REB priorities with aims of government, the alignment of tasks carried out with those objectives and effectiveness and</li> </ol>

		<p>efficiency of work process.</p> <p>ii) Individual issues-skill and capability issues, motivation morale and attitude to work.</p> <p>iii) Process and activity issues: identification of flaws in the process and activities carried out by REB. This may be 'sparked' of an internal self-assessment of a public outcry. Whatever the case this is an important part of streamlining operations with REB which is crucial in enabling it achieve its mandate.</p> <p><u>The research process</u></p> <p>REB shall have a research Committee of 5-7 people headed by the director planning with the research officer as secretary to this committee. Other member of this committee shall be appointed by the DG. This committee shall receive and consider all matters submitted to it that warrants further consideration for possible research. Other responsibilities will be, facilitating quality assurance and peer reviews, and fostering publications and dissemination of research results.</p> <p>Once the committee has approved research on a particular matter, the unit will then undertake the research following standard research process like clarity of TOR that helps to formulate the research problem, development of a research strategy and appropriate methodology, data collection, collating, analysis, interpretation and discussion of findings. Continuous presentation shall be made to the research committee at every critical stage of the research process to ensure quality control.</p>
3	Monitoring and evaluation (M&E) of the performance of REB plans and budgets.	<p>Monitoring and evaluation offers REB with information and insights on programme/plan implementation of budget and action plan which allows it to examine and analyse their effectiveness. Monitoring is the continuous or periodic review and surveillance by the unit of planning the implementation of activities to ensure that all required actions are proceeding according to plan.</p> <p><u>Monitoring</u></p> <p>Following the approval of the action plan, the planning unit will elaborate its monitoring programme paying particular attention to each department/ unit's outputs, activities, time frame, resources, baseline data, targets and responsible person. This constitutes the planning stage of the monitoring process.</p> <p>The next phase in the monitoring process will be tracking the implementation of activities as per the action plan and REB Budget. It will involve collecting and analysing information to answer the following questions:</p> <ul style="list-style-type: none"> <li>• Are REB targets/activities being addressed within the timeframes set?</li> <li>• Is the budget being implemented according to the plan? What is causing any divergences?</li> <li>• Are resources being efficiently and effectively used?</li> <li>• Is REB doing what it is supposed to do and if not, why not?</li> <li>• Are the various departments/units of REB meeting their objectives?</li> <li>• What needs to be adjusted to ensure that tasks and activities are implemented and that outputs are produced</li> </ul> <p>The Planning unit in close collaboration with heads of departments and the finance and logistics unit will report regularly to members of senior management team, highlighting important issues in action plan implementation, constraints and provide advice and guidance. Any delays or difficulties faced during action plan implementation shall be reported so that timely support/corrective measures can be provided.</p> <p><u>Evaluation</u></p>

		<p>Evaluation is a process for determining systematically and objectively the relevance, efficiency, effectiveness and impact of activities undertaken by REB and its department in light of their objectives. Steps for planning evaluation are not far different from those of planning monitoring and shall be done concurrently after approval of action plan. This will involve:</p> <ul style="list-style-type: none"><li>• Defining the purpose and scope of evaluation</li><li>• Selection of performance measures</li><li>• Development of evaluation action</li><li>• Deciding on the information needed on each indicator.</li><li>• Identify source of data</li><li>• Select the methods for collecting data.</li><li>• Select methods to analyse data</li><li>• Reporting</li></ul> <p>Just as in the case of monitoring, periodical reports on evaluation will be submitted to DG and discussed with senior management team and appropriate action taken</p>
--	--	--