

Capacity Building Program for the development of a system of **Payment for Environmental Services** in Rwanda

Key financial Elements of the PPES.

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- 1. Legal framework
- 2. Information System
- 3. System for the Financial Management
 - Plan-Budget
 - Treasury
 - Accounting

















1. Legal framework

- Forestry Law No 7575 and its regulation.
- > Law No 8131 ``Law for Financial Management and Public Budgets`.
- Law 8114 "Fiscal simplification and efficiency".
- Regular Budgets Law for each economic exercise.
- Executive Decree / Administrative guidance for PPES every year.
- Executive Decree N°32868 ``Water use tariffs ``
- Procedures Handbook for PES.
- Regulation for the operation of the sole cash principle
- > Guidance from National Comptroller's Office.
- > Guidance from Budget Authority.
- > Guidance from National Directorate of Public Budgets.
- Guidance from National Treasury.
- Guidance from National Accounting.

















2. Information Systems

MANAGMENT OF ENVIRONMENTAL SERVICES CONTRATS

- **≻** Contracts
- > Disbursement Programming
- >Amounts to be paid
- > Payment Modalities
- > Expiration dates
- > Beneficiaries
- **➤** Banking Accounts

















2. System for the Financial Management

Budgets

Subsystem that includes the principles, techniques, methods and procedures used in the process of formulation, discussion, approval, implementation and budgetary evaluation.

Treasury

Subsystem that includes the legal regulations and procedures used in the reception, follow-up and control of financial resources and payments.

Accounting

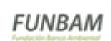
Subsystem that includes the principles, legal regulations and technical procedures to compile, review, process and control all economic transactions.

Financial Management

System that includes the range of legal regulations, principles and procedures used in the process of planning, allocation, use, registry, control and evaluation of financial resources.



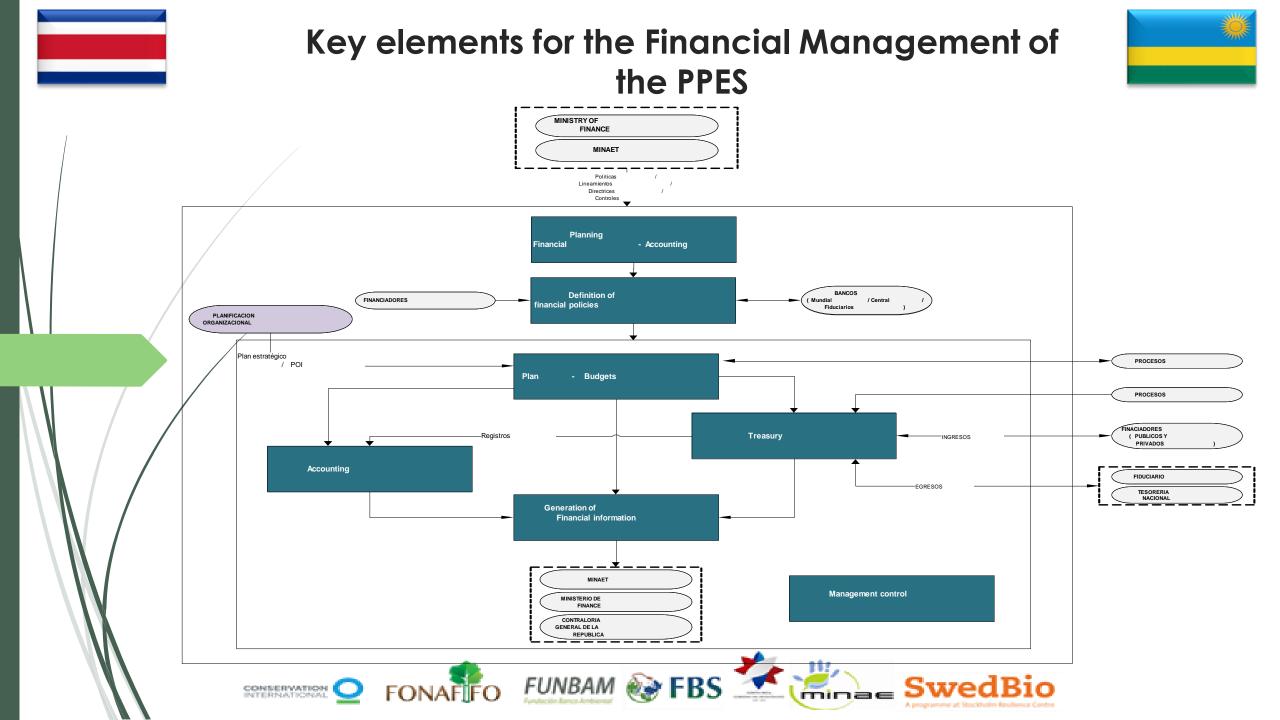
















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