

KEY POLICIES AND REGULATORY FRAMEWORKS GOVERNING THE PUBLIC FINANCIAL MANAGEMENT IN RWANDA

A simplified booklet for the users.

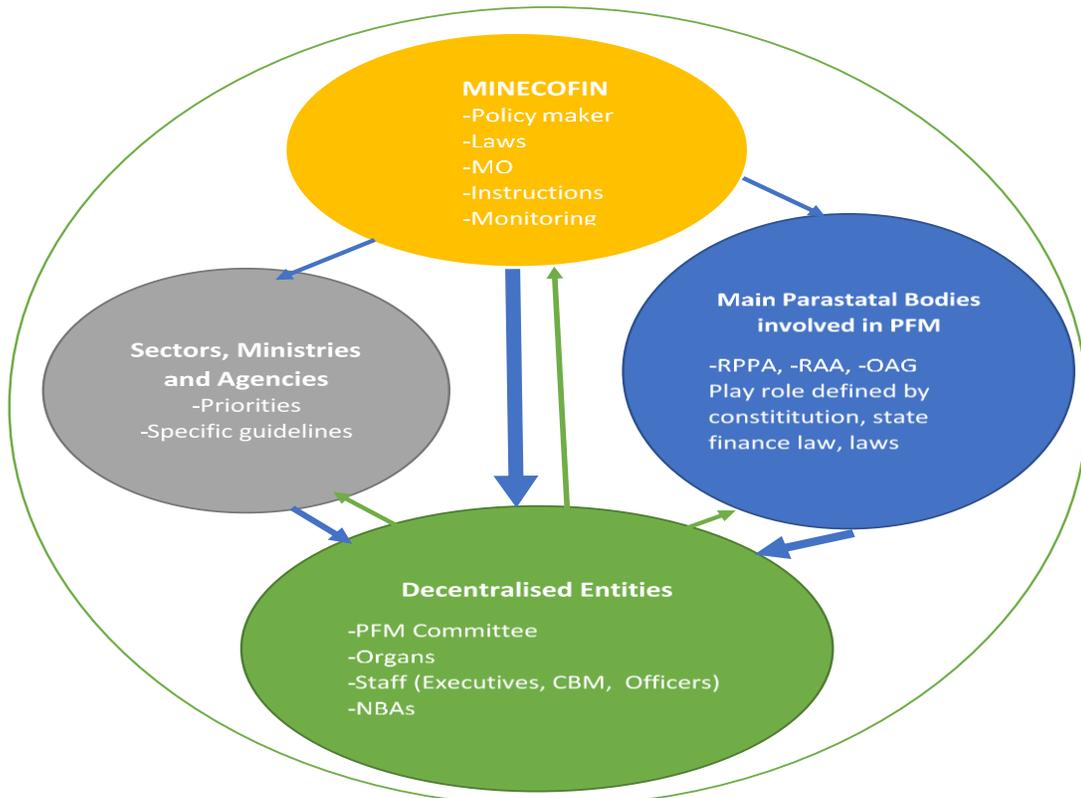


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Acronyms and abbreviations

Acronyms and abbreviations	Full description
7YGP	Seven Years Government Program
CBM	Chief Budget Manager
DDS	District Development Strategies
GDP	Gross Domestic Product
GoR	Government of Rwanda
ICT	Information, Communication Technology
IFMIS	Integrated Finance Management and Information System
IPPS	Integrated Performance and Payroll System
IPSAS	International Public Sector Accounting Standards
JRLO	Justice, Reconciliation, Laws and Orders
LGs	Local Governments
M&E	Monitoring and Evaluation
MIFOTRA	Ministry of Labour and Employment
MINAGRI	Ministry of Agriculture and Animal Husbandry
MINECOFIN	Ministry of Finance and Economic Planning
MININFRA	Ministry of Infrastructure
MO	Ministerial Order
MoJ	Ministry of Justice
NBAs	Non-Budgetary Agencies
NST	National Strategy of Transformation
OAG	Office of Auditor General
OG	Official Gazette
OTP	Office of the President
PFM	Public Financial Management
PM'O	Prime Minister's Order
PMO	Prime Minister's Office
PSD-YE	Private sector Development and Youth Employment
RAB	Rwanda Agriculture Board
RALGA	Rwanda Association of Local Government Authorities
RHA	Rwanda Habitat Authority
RRA	Rwanda Revenue Authority

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Foreword

The Rwanda Association of Local Government Authorities (RALGA) derived its existing from decentralization process, which is meant to transfer authority, resources, responsibility and accountability to Local Government. Guided by a philosophy translated through professionalism, innovation, equality, accountability and independence as core values. RALGA's objectives are to assist Local Government Authorities in achieving their mission, complying principles of good governance and decentralization with a focus on pillars that includes social welfare. Compiling policies and regulatory framework governing social sector in Rwanda is therefore an implementation tool to provide a useful guide to Local Government Entities.

In order to streamline the role of local level service providers as agent of change who contribute to the achievement of national vision policy objective to socially and economically transform the Rwandan household, many public Financial Management(PFM) developments related policies, laws, orders, instructions, guidelines, programs and strategies are compiled into this user-friendly booklet. This booklet is set to guide local government service providers on the nature of institutional instruments and operational systems that are in force in the PFM sector in Rwanda. It is imperative that all local leaders, staff and stakeholders are mindful of policies, laws, orders, instructions, programs, guidelines and strategies governing social sector in Rwanda for effective and efficient implementation.

I recommend this booklet to all Decentralized Entities political and technical staff readers who are facilitated to easily access and understand policies and regulatory framework governing social sector in Rwanda are effectively implemented to benefit the Rwandan Community.

Ladislav NGENDAHIMANA

RALGA Secretary General

THE PFM POLICIES, LEGAL, AND REGULATORY FRAMEWORKS' BOOKLET

I. Introduction

1.1. Background to LG mandate of policy implementation

Reference to the Law N°87/2013 of 11/09/2013 determining the organization and functioning of decentralized administrative entities, the District shall be accountable for ten (10) responsibilities, among them, to implement Government policies adopted; and to maintain infrastructure, handle technical and financial matters.

The Organic Law N° 12/2013/OL of 12/09/2013 on State Finances and Property establishes principles and modalities for sound management of State finances and property. This Organic Law shall relate to public financial management of Central Government, local administration, public institutions and parastatal organizations.

The Presidential Order N° 25/01 of 09/07/2012 establishes the list of fees and other charges levied by decentralized entities and determining their thresholds.

The financial functions devolved to decentralized entities impose them to understand and apply correctly all policies, laws and regulatory frameworks governing the Public Financial Management (PFM).

1.2. Rationale for devising booklet on PFM for LG service providers

In line with its vision which is to have efficient local Government entities where people and stakeholders are involved in development; and with its objective of assisting Local Government Entities in achieving their mission, complying with principles of good governance and decentralization; and responsibilities among others, the advocacy and capacity building in the sectors of Policy of decentralization, Increasing finances of local Government entities, Local economic development, and Increasing the social welfare; RALGA undertook the work of identifying and documenting all policies, laws, orders, instructions guidelines guiding PFM in Rwanda; and gather them in an all-inclusive and all- serving booklet, to enable the users to have a quick and holistic view of them, which directly inform their complementarity.

1.3. Approach for compiling and presenting the instruments.

1.3.1. Supremacy of the instruments

a) Provisions of the constitutions on PFM

The Constitution is the supreme law of the country. Any law, decision or act contrary to this Constitution is without effect. The articles, 162, 163, 164,165,166,167 of the constitution make explicit the PFM function of the Government of Rwanda (GoR).

b) Provisions of The Organic Law N° 12/2013/OL of 12/09/2013 on State Finances and Property

Organic Law N° 12/2013/OL on State Finances and Property of 2013 - which is the principal law on financial management within the Government of Rwanda and is subsidiary to the constitution.

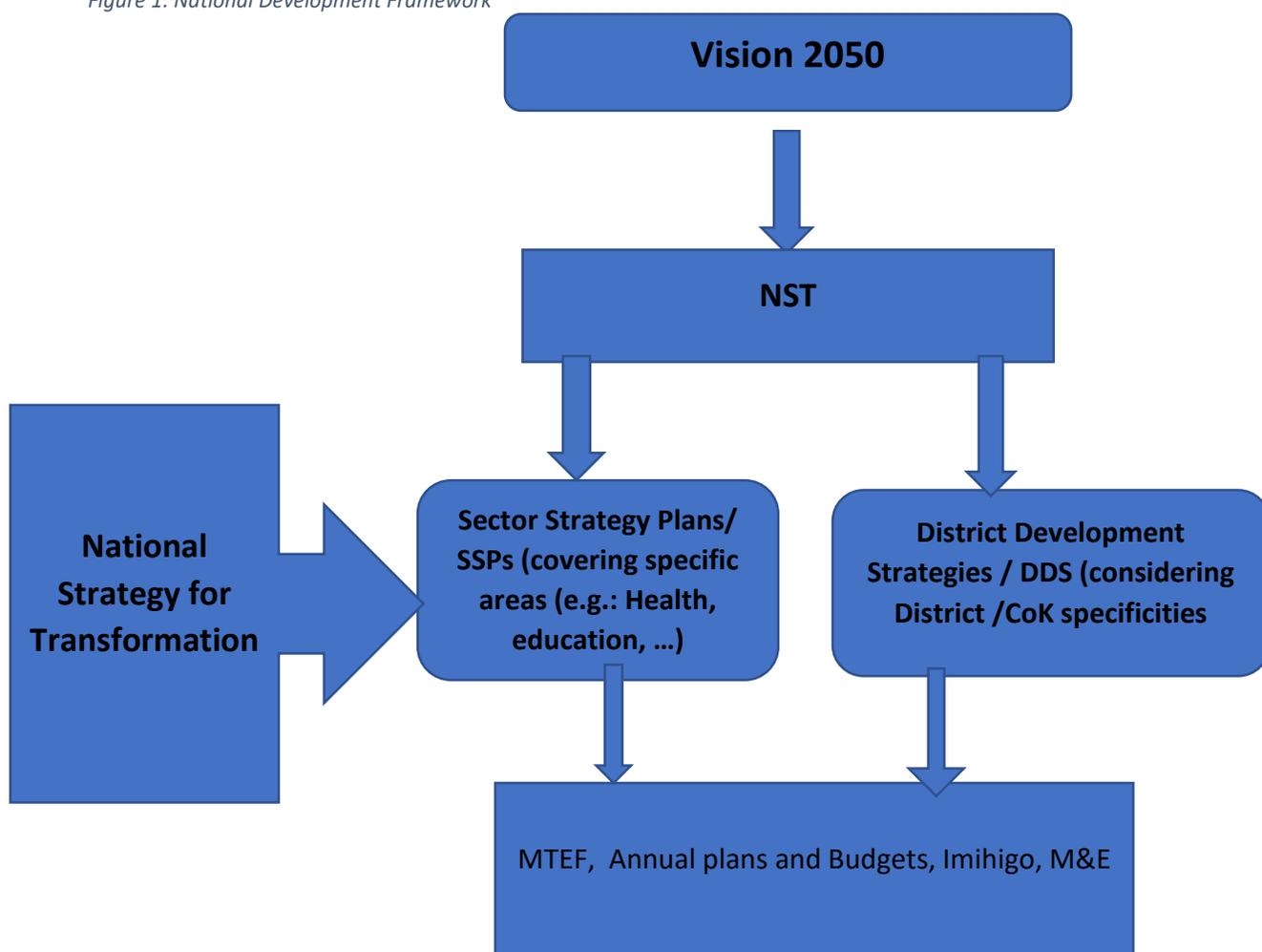
Under Article 13 of the Organic Law on State Finances and Property, the Minister has the responsibility to enforce this Organic law and any prescribed norms and standards including any prescribed standards of accounting practice and uniform classification systems, in central and local Government administrative entities.

c) policies, laws and other instruments

In general, laws derive from policies, while other instruments enforce the application of the laws.

1.3.2. Referencing to Development Planning Framework for Vision 2050

Figure 1: National Development Framework



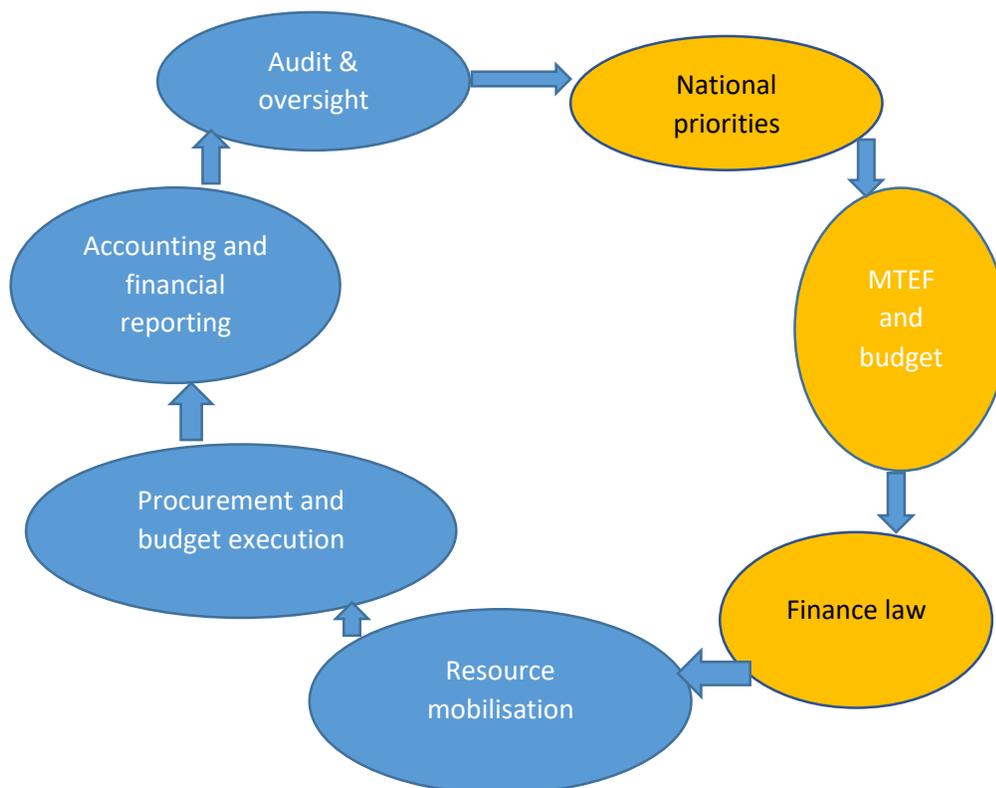
Source: Vision 2050. P.24.

The PFM pertains at the level of defining the strategies, MTEF, annual plans and budgets, imihigo and M&E.

1.3.3. Referencing to the PFM cycle

The PFM cycle has seven components whose first three are related to resource allocation while other four are related to budget implementation. Thus, the policies, legal and regulatory frameworks to PFM cycle components/domains that identified are related to those different components. The representation below illustrates the PFM cycle.

Figure 2: PFM Cycle



Source: *Minecofin, New PFM manual, July 2019.*

Key:



: Represents the resource allocation



: Represents the budget implementation phase

1.3.4. Sequencing the instruments by update within the legality type

The instruments within a legality type are ranged following their date of publication. The most recent appears the first in the chronology within the legality type

1.3.5. Relating each instrument to the component of PFM cycle

Each instrument within the legality type is related to a component of the PFM cycle.

1.3.6. Presenting the instruments in a summarized logical matrix

The final presentation of the instruments appears in a logical matrix starting by serial number (SN), the name of the instrument, the administrative entity issuing it, the brief description of the instrument, the domain referred to (component of PFM cycle), and key consideration for LGs: specific provisions devolving particular functions/responsibilities to LGs, if any.

1.4. Structure of the booklet

- Introduction
- Summary of policies, legal and regulatory frameworks in PFM sector
- Updating the booklet
- Conclusion

II. Summary of policies, legal and regulatory frameworks in PFM sector

Table 1: Summary of policies, legal and regulatory frameworks in PFM Sector

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
1	Constitution	The 2003 Rwanda Constitution (As revised in 2015) -	OTP	The articles, 162, 163, 164,165,166,167 of the constitution make explicit the PFM function of GoR. <i>Ref.: Official Gazette n° Special of 24/12/2015</i>	General	The Constitution is the supreme law of the country. Any law, decision or act contrary to this Constitution is without effect.
2	Organic law (OL)	Organic Law N° 12/2013/OL of 12/09/2013 on State Finances and Property that replaced that of 2006.	MINECOFIN	This Organic Law establishes principles and modalities for sound management of State finances and property. This Organic Law shall relate to public financial management of Central Government, local administration, public institutions and parastatal organizations. <i>Ref.: Official Gazette n° Special of 05/11/2013</i>	Resource allocation Resource Mobilisation Procurement & Budget Execution Accounting & Financial Reporting Audits & Oversight	Article 9 of the OL stipulates that, in a decentralized entity, the Council shall establish a consolidated fund and operate it in accordance with fundamental principles of public finance management as provided for in Article 4 of this Organic Law (comprehensiveness; transparency; accountability; uniformity; consolidation; gender balance in public State finance management)
3	Policies	Vision 2050	Republic of Rwanda	It is the Country overall policy that sets the strategic development direction within forthcoming 30 years. <i>Ref.: Ministry of Finance and Economic Planning.</i>	Resource allocation (definition of priorities)	General provisions
		NST1	Government of Rwanda	NST1, National Transformation Strategy, generation 1, corresponds to the Seven Year Government Program (7 YGP). It is the overall strategy from which cascade Sector strategies and District Development Strategies <i>Ref.: Ministry of Finance and Economic Planning</i>	Resource allocation (definition of priorities)	General provisions

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		Sector strategies	Development Sectors	National development is built on 15 sectors, each sector has its strategy but nationally implemented Ref.: http://www.minecofin.gov.rw/index.php?id=163	Resource allocation (definition of priorities)	General provisions
		DDS	Each District	Local development is guided by a strategy that takes in account the overall Country Strategy and specificities of each Decentralised Entity (District) Ref.: <i>Website of each District</i>	Resource allocation (definition of priorities)	Integrated (Local and Central) and specific to each district
		Fiscal and Financial Decentralisation Policy	MINECOFIN	The policy aims to provide Local Governments with adequate resources and the necessary resource mobilization powers to implement their decentralized functions. Ref.: www.minecofin.gov.rw	Resource allocation Resource Mobilisation Procurement & Budget Execution Accounting & Financial Reporting Audits & Oversight	The policy aims to provide Local Governments with adequate resources and the necessary resource mobilization powers to implement their decentralized functions.
		National Investment Policy	MINECOFIN	This “National Investment Policy” is intended to guide the country in its investment program by ensuring: 1. Prioritisation of investments based on strategic goals, which also guides long-term budgeting and debt-management; 2. Improving implementation through feeding back execution data to ensure strategic and efficient management of the project portfolio and 3. Transparency and accountability over the investment cycle to enable budget agencies on	Resource allocation	The policy is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				central and local level to plan and prioritise effectively; 4. Engaging the private sector and leveraging alternative sources of financing by: increasing confidence in a credible pipeline of projects and systematically targeting a wider range of strategic investment forms. Ref.: https://loda.gov.rw/fileadmin/user_upload/documents/2014_PRO/Documents/National_Investment_Policy_25_April_2017_01.pdf		
		National employment policy	MIFOTRA	Given the complexity of employment issues and the diverse nature of policy challenges facing Rwanda, an efficient and effective approach has to be adopted for the creation of full, productive and freely chosen employment and productive work for all. While the public sector can act mainly as a facilitator, creating the right environment for business, education and training, the principal driving force for job creation and industrial diversification, taking into consideration new technologies and emerging sectors would rest on the private sector. Ref.: https://www.mifotra.gov.rw/publications?tx_filelist_filelist%5B%40widget_0%5D%5BcurrentPage%5D=2&tx_filelist_filelist%5Baction%5D=list&tx_filelist_filelist%5Bcontroller%5D=File&tx_filelist_filelist%5Bpath%5D=%2Fuser_upload%2FMifotra%2FPublication%2F_POLICIES%2F&cHash=457236c749dcd5b331fcb9f31f998fe1	Resource Mobilization	The policy is general. No specific provisions for LGEs.
		The fleet policy of Government of Rwanda;	MININFRA	All ministries/agencies of the Government of Rwanda will manage the operational mobility and commuting travel needs of the staff in a manner that ensures maximum mobility and	Procurement & Budget Execution	The policy is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				accessibility to Government officials. Ref.: https://docplayer.net/11812150-Ministry-of-infrastructure-fleet-policy-of-government-of-rwanda.html		
		PFM Accounting Policies	MINECOFIN	Public entities shall maintain their books of account on a modified accrual basis of accounting. Ref.: MINECOFIN, <i>Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. Pp</i>	Accounting & Financial Reporting	The subsidiary entities affiliated to the decentralized entities shall maintain their books of account on a modified cash basis of accounting and progressively move to the same accounting basis as that of the rest of the public entities
		Revenue Management policy.		Revenue shall be accounted for on an accrual basis with the exception of the following which will be recorded on cash basis subject to the roadmap for the implementation of the accrual basis IPSAS: borrowings and non-exchange transactions; Accounting entries for revenue should not be raised on the basis of bank statements as this is not a source document; Rwanda Revenue Authority (RRA) is the principal collection agent of tax revenue of the Government and all Central Government revenue shall be credited into a Treasury Single Account in the BNR unless otherwise authorized by the Minister; Revenue shall be banked intact and shall not be used to defray expenditure; Once Government implements the accrual basis IPSAS, the accounting for revenue	Accounting & Financial Reporting	Decentralized entities shall comply with the Organic Law establishing sources of revenue and their management for decentralized entities.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				<p>from Non-Exchange transactions shall comply with IPSAS 23: 'Revenue from Non-Exchange transaction.</p> <p>Ref.: MINECOFIN, <i>Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. P.70</i></p>		
		Expenditure Management policy		<p>Any contract for goods and services, and commitment for purchase of goods and services outside approved budget, approved procurement plan and approved expenditure plan shall be in contravention of the Organic Law on State Finances and Property and the Ministerial Order No. 001/16/10/TC of 26/01/2016 relating to financial regulations and shall be considered ineligible;</p> <p>The utilization of the Emergency Budget Reserve shall be restricted to defraying urgent, unforeseen and unavoidable expenditure that was not provided for and shall not exceed available funds. Central Government entities shall require the approval of the Minister and economic planning; The Chief Budget Manager and any authorized public officer shall ensure the specificities of the different categories of payments: goods and services, works, Salaries, allowance and other benefits</p> <p>Payments, transfer, mission and related expenses, Membership subscription payment, expropriation.</p> <p>Ref.: MINECOFIN, <i>Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. Pp.91-94</i></p>	Procurement & Budget Execution	<p>The utilization of the Emergency Budget Reserve shall be restricted to defraying urgent, unforeseen and unavoidable expenditure that was not provided for and shall not exceed available funds. Central Government. For Decentralized entities, the Chairperson of the Executive Committee may authorize the use of funds from the Emergency Budget Reserve</p>
		Debt and liabilities accounting policy		Public debt and associated interest shall be recognized on cash basis. Proceeds from loan	Accounting & Financial	The policy is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				<p>borrowing shall be recognized as revenue during the year of receipt at cost and repayment as expenditure in the year of repayment. Cash is considered as received when a transfer advice is received from lender by the receiving entity rather than when cash is received in the bank account of the receiving entity; Where the disbursement from the lender is in foreign currency, this shall be translated using the spot rate on the value date of the payment advice; Accounts payable, funds held-in-trust, funds-in-transit and loans acquired directly by a public entity (principal and any associated interest) shall be treated on an accrual basis and recognized as liabilities;</p> <p>Ref.: MINECOFIN, <i>Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. Pp.127-128.</i></p>	Reporting	
		Banking and cash management policy		<p>Public entities shall ensure that cash and banks balances are properly authorized, safeguarded, classified and reported in the financial statements. The policy states also the quantity of accounts by any public institutions, authorized signatories, the maximum level of petty cash in Frw, prohibitions to use public accounts for personal affairs, required monthly bank reconciliation and reporting payment by error.</p> <p>Ref.: MINECOFIN, <i>Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. P. 151.</i></p>	Accounting & Financial Reporting	The policy is general. No specific provisions for LGEs.
		Government investments and dividend policy		<p>The standard benchmark for dividends payable by the wholly owned public enterprises, or those in which government owns a controlling interest, is 50% of the annual net profit. An enterprise may</p>	Accounting & Financial Reporting	The policy is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				<p>declare a higher dividend payout if its board of directors considered it appropriate.</p> <p>Ref.: <i>MINECOFIN, Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. P. 171.</i></p>		
		Policy on financial reporting		<p>All accounting policies and principles prescribed in New PFM Manual shall be followed in preparation of financial statements of public entities and shall be modified progressively through circulars issued by the Accountant General to implement the roadmap adopted by the Government to move to the full accrual basis of IPSAS.</p> <p>The reporting currency is the Rwanda Franc. The policy precises the format, content and the deadlines of financial reports.</p> <p>Ref.: <i>MINECOFIN, Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. P.232</i></p>	Accounting & Financial Reporting	The subsidiary entities affiliated to the decentralized entities shall maintain their books of account on a modified cash basis of accounting and progressively move to the same accounting basis as that of the rest of the public entities.
		Accounting policy applicable to subsidiary entities	MINECOFIN	<p>The subsidiary entities affiliated to districts shall apply the modified cash basis of accounting and progressively transition to the same basis of accounting as that of the rest of the public entities in line with the accrual IPSAS migration roadmap.</p> <p>Ref.: <i>MINECOFIN, Manual of Public Financial Management (PFM) Policies and Procedures, July 2019. P.247</i></p>	Accounting & Financial Reporting	The subsidiary entities affiliated to districts shall apply the modified cash basis of accounting and progressively transition to the same basis of accounting as that of the rest of the public entities in line with the accrual IPSAS migration roadmap

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
3	Organic law (OL)	Organic Law N° 12/2013/OL of 12/09/2013 on State Finances and Property that replaced that of 2006.	MINECOFIN	<p>This Organic Law establishes principles and modalities for sound management of State finances and property.</p> <p>This Organic Law shall relate to public financial management of Central Government, local administration, public institutions and parastatal organizations.</p> <p><i>Ref.: Official Gazette n° Special of 05/11/2013</i></p>	<p>Resource allocation</p> <p>Resource Mobilization</p> <p>Procurement & Budget Execution</p> <p>Accounting & Financial Reporting</p> <p>Audits & Oversight</p>	<p>Article 9 of the OL stipulates that, in a decentralized entity, the Council shall establish a consolidated fund and operate it in accordance with fundamental principles of public finance management as provided for in Article 4 of this Organic Law: comprehensiveness; transparency; accountability; uniformity; consolidation; gender balance in public State finance management).</p> <p>Following articles are also related to LGs: Article 36: Budget format of decentralized Entities; article 39: Contents of the draft budget for decentralized entities; article 40: approval of the budget of decentralized entities; article 41: revision of the budget; article 49: Budget reallocation in decentralized entities; article 50: Authority to borrow</p>

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
4	Laws	Law N° 86/2013 of 11/09/2013 establishing the general statutes for public service	MIFOTRA	This Law establishes the General Statutes for Public Service. It shall govern public servants employed on permanent basis. <i>Ref.: Official Gazette n° 42 bis of 21/10/2013</i>	Resource allocation	The law is general. No special provisions for LGEs
		Law N° 50/2008 of 09/09/2008 determining the procedure for disposal of state private assets	MINECOFIN	The purpose of this Law is to determine the procedure governing the disposal of State private assets. This Law shall not apply to State assets disposed of in accordance with Law n° 2/1996 of 11/03/1996 governing privatization of public institutions and National investment. <i>Ref.: O. G. n° 24 of 15/12/2008</i>	Resource allocation	The law is general. No specific provisions for LGEs.
		Law N°75/2018 of 07/09/2018 Determining the source of revenues and property of decentralized entities	MINECOFIN	This Law determines the sources of revenue and property of decentralized entities: 1° taxes and fees paid in accordance with this Law; 2° funds obtained from issuance of certificates and their extension by decentralized entities;3° profits from investment of decentralized entities and interests from their own shares and income-generating activities; 4° administrative fines; 5° loans; 6° Government subsidies; 7° donations and bequests; 8° fees from partners; 9° fees from the value of immovable property sold by auction; 10°funds obtained from rent and sale of land of decentralized entities; 11°all other fees and administrative fines that can be collected by decentralized entities according to any other Rwandan law. <i>Ref.: Official Gazette n° 44 of 29/10/2018</i>	Resource mobilization	The law is specific to LGEs in its all provisions

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		Law N° 016/2018 of 13/04/2018 establishing taxes on income	MINECOFIN	This Law establishes taxes on income. It relates to the following taxes on income: 1° personal income tax; 2° corporate income tax; 3° withholding tax; 4° capital gain tax. <i>Ref.: Official Gazette n°16 of 16/04/2018</i>	Resource mobilization	The law is general. No special provisions for LGEs
		Law No 003/2016 governing maternity leave benefit scheme	MIFOTRA	This Law establishes and governs maternity leave benefits scheme. It applies to the following persons: 1° all workers governed by the Law regulating labor in Rwanda regardless of nationality, type of contract, duration of the contract or the amount of wages; 2° employees governed by the general statutes for public service and employees governed by special statutes; 3° political appointees; employees of international organizations, national non-governmental organizations, international non- governmental organizations, religion-based organizations and embassies accredited to Rwanda governed by the Law regulating labor in Rwanda. <i>Ref.: Official Gazette n° Special of 20/04/2016</i>	Resource allocation & Resource mobilization	The law is general. No special provisions for LGEs
		Law N° 37/2012 establishing the value added tax	MINECOFIN	This Law establishes the value added tax on supplies of goods and services in Rwanda and on imported goods and services	Resource Mobilization	The law is general. No specific provisions for LGEs.
		Law N° 01/2012 OF 03/02/2012 modifying and complementing	MINECOFIN	This Law prescribes the tax procedures for the following: 1° personal income tax; 2° corporate income tax; 3° withholding taxes;	Resource Mobilization Resource Mobilization	The law is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		law n° 25/2005 of 04/12/2005 on tax procedures as modified and complemented to date		4° value added tax "VAT"; 5° property tax on vehicles and boats; 6° tax on gaming activities." <i>Ref.: Official Gazette n° 13 of 26/03/2012</i> <i>RRA: Compilation of fiscal laws and regulations in use in Rwanda. Kigali, January 2014. PP 201-262.</i>		
		Law N° 50/2008 of 09/09/2008 determining the procedure for disposal of state private assets	MINECOFIN	The purpose of this Law is to determine the procedure governing the disposal of State private assets. This Law shall not apply to State assets disposed of in accordance with Law n° 2/1996 of 11/03/1996 governing privatization of public institutions and National investment. <i>Ref.: Official Gazette n° 18 of 01/05/2017</i>	Resource mobilization	The law is general. No special provisions for LGEs
		Law N° 26/2006 of 27/05/2006 determining and establishing consumption tax on some imported and locally manufactured products	MINECOFIN	This law determines the consumption tax to be collected on some imported and locally manufactured products as well as modalities for its verification. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 288-313.</i>	Resource mobilization	The law is general. No specific provisions for LGEs.
		Law N° 25/2005 of 04/12/2005 on tax procedures	MINECOFIN	This law prescribes the tax procedure for the following: 1° personal income tax; 2° corporate income tax; 3° withholding taxes; 4° value added tax "VAT"; 5° property tax on vehicles and boats; 6° tax on gaming activities. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 201-262</i>	Resource mobilization	The law is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		Law N° 16/2005 of 18/08/2005 on direct taxes on income	MINECOFIN	This Law determines Direct Taxes on Income and it establishes: 1° personal Income Tax; 2° corporate Income Tax; 3° withholding taxes <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp. 115-164</i>	Resource mobilization	The law is general. No specific provisions for LGEs.
		Law N° 62/2018 of 25/08/2018 governing public procurement	MINECOFIN	This Law governs public procurement. It applies to all procurement of works, goods or supplies and consultancy or non-consultancy services ordered by the procuring entity <i>Ref.: https://rppa.gov.rw/index.php?id=609</i>	Procurement & Budget Execution	The law is general. No specific provisions for LGEs.
		Law N° 011/2016 of 02/05/2016 establishing the association of procurement professionals and determining its organization and functioning	MINECOFIN	This Law establishes the Association of procurement professionals and determines its organization and functioning. <i>Ref.: Official Gazette n°21 of 23/05/2016</i> <i>Ref.: https://rppa.gov.rw/index.php?id=609</i>	Procurement & Budget Execution	The law is general. No specific provisions for LGEs.
		Law N° 05/2013 of 13/12/2013 modifying and completing the law 12/2007 of 27/03/2007 On public procurement	MINECOFIN	The law modifies and complements the law n° 12/2007 of 27/03/2007 on public procurement. <i>Ref.: Official Gazette n°16 Of 22/04/2013</i> <i>Ref.: https://rppa.gov.rw/index.php?id=609</i>	Procurement & Budget Execution	The law is general. No special provisions for LGEs
		Law N° 45/2011 of 25/11/2011 governing contracts	MINIJUST	This Law governs contracts. It classifies the contracts, describes how the contract is formed and enforced. <i>Ref.: Official Gazette n° 04bis of 23/01/2012</i>	Procurement & Budget Execution	The law is general. No specific provisions for LGEs.
		Law N° 25/2011 of 30/06/2011 establishing Rwanda Public	MINECOFIN	This Law establishes the Rwanda Public Procurement Authority, abbreviated as “RPPA”	Procurement & Budget Execution	The law is general. No specific provisions for LGEs.

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		Procurement Authority (RPPA) and determining its mission, organization and functioning		and determines its mission, organization and functioning. <i>Ref: Official Gazette n° 34 of 22/08/2011</i> <i>Ref.: https://rppa.gov.rw/index.php?id=609</i>		
		Law N°12/2007 of 27/03/2007 on public procurement	MINECOFIN	The law shall apply to all procurement of works, goods, consulting services or other services carried out by the procuring entity except the procurement of classified items meant for national defense and security, or multilateral or bilateral treaty or other form of agreement to which the Government of Rwanda is a party when it conflicts with provisions of their procurement rules. <i>Ref.: Year 46, Official Gazette n° 8 of 15 April 2007</i> <i>Ref.: https://rppa.gov.rw/index.php?id=609</i>	Procurement & Budget Execution	The law is general. No special provisions for LGEs
5	Presidential orders	Presidential Order N° 25/01 OF 09/07/2012 establishing the list of fees and other charges levied by decentralized entities and determining their thresholds	OTP	This Order establishes the list and thresholds of fees and other charges levied by the decentralized entities <i>Ref.: Official Gazette n° Special of 27/07/2012</i>	Resource mobilization	Totally oriented to
		Presidential Order N° 06/41 of 26/07/2011 governing the modalities for the recruitment, appointing, and nomination of public servants	MIFOTRA	This Order applies to public servants governed by general statutes for public service. It also applies to public servants governed by special statutes where those statutes do not provide for special recruitment procedures. <i>Ref.: Official Gazette n° 18 of 01/05/2017</i>	Resource allocation	Article 25: Appointment of public servants into decentralized administrative entities: In decentralized administrative entities, the Executive Secretary submits to the Executive

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
						Committee the recruitment report for approval and appointment of staff. However, the Executive Secretary and Internal Auditor of decentralized administrative entities are appointed by the Council.
6	Prime Minister's Orders	Prime Minister's Order N°151/03 of 10/06/2016 determining modalities for conducting training of public servants	PMO	This Order determines modalities for conducting training of public servants held inside or outside the country. It applies to all public servants governed by the general statutes for public service as well as special statutes unless provided otherwise. Ref.:	Procurement & Budget Execution	The order is general. No special provisions for LGEs
		Prime Minister's order N° 121/03 of 08/09/2010 establishing the procedures of performance appraisal and promotion of public servants	PMO	This Order establishes the procedure of performance appraisal and promotion of Public Servants. It shall apply to all public Servants who are still in service, except those whose performance appraisal is subject to regulations provided for by special statutes and political leaders. <i>Ref.: Official Gazette n°41 of 11/10/2010</i>	Procurement & Budget Execution	The order is general. No special provisions for LGEs
7	Ministerial orders	Ministerial Order N° 001/16/ 10/TC of 26/01/2016 relating to financial regulations	MINECOFIN	This Order prescribes the following, in line with the service delivery objectives covered in the Government plans and programs: 1 ° the structure and functioning of public financial management; 2 ° preparation and implementation of the State budget; 3 ° accounting and reporting of all financial transactions; 4 ° financial control	Resource allocation, Resource Mobilization Procurement & Budget Execution Accounting	The order is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
				<i>Ref.: Official Gazette n° Special of 03/02/2016</i>	& Financial Reporting Audits & Oversight	
		Ministerial Order N° 007/2009 of 01/12/2009 determining the organization and functioning of the asset disposal evaluation committee to set value for state private assets to be sold, exchanged, donated or completely destroyed	MINECOFIN	This order determines the organization and functioning of the asset disposal evaluation committee to set value for state private assets to be sold, exchanged, donated or completely destroyed. <i>Ref.: Official Gazette n° 23 of 07/06/2010</i>	Resource allocation, Resource mobilization, Accounting & Financial Reporting	The order is general. No special provisions for LGEs
		Ministerial Order N° 007/16/10/TC of 28/10/2016 relating to maternity leave benefits scheme	MIFOTRA	This Order determines: 1° modalities for registration with the Social Security Administration; 2° components of the gross salary to which the contribution is subscribed; 3° modalities of declaration and payment of the contribution; 4° modalities for imposing penalties for non-remittance of a contribution on time; 5° procedures for pay <i>Ref.: Official Gazette n° 44 of 31/10/2016</i>	Resource mobilization Accounting & Financial Reporting	The order is general. No special provisions for LGEs
		Ministerial Order N° 02/Mifotra/15 of 09/06/2015 determining weekly working hours In Public	MIFOTRA	This Order determines weekly working hours in public service and modalities of their respect. <i>Ref.: Official Gazette no 27 of 06/07/2015</i>	Resource allocation	The order is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		Service and modalities of their respect				
		Ministerial Order N° 004/07 of 09/05/2007 governing the implementation of the law N° 16/2005 of 18/08/2005 on direct taxes on income	MINECOFIN	This Order governs the implementation of law no 16/2005 of 18/08/2005 on the Direct Taxes on Income. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp. 165-187</i>	Resource mobilization	The order is general. No special provisions for LGEs
		Ministerial Order N° 002/20/10/TC of 19/05/2020 establishing regulations on public procurement	MINECOFIN	This Order establishes regulations on public Procurement, especially the use of e-procurement. <i>Ref.: https://rppa.gov.rw/index.php?id=610</i>	Procurement & Budget Execution	The order is general. No special provisions for LGEs
		Ministerial Order N° 03/Mifotra/ 15 Of 09/06/2015 determining modalities for recruiting contractual staff in public service	MIFOTRA	This Order determines modalities for recruiting contractual staff in public service. <i>Ref.: Official Gazette no27 of 06/07/2015</i>	Procurement & Budget Execution	The order is general. No special provisions for LGEs
		Ministerial order N° 001/14/10/TC of 19/02/2014 establishing regulations on public procurement, standard bidding, documents and standard contracts	MINECOFIN	This Order establishes regulations on public procurement, standard bidding documents and standard contracts <i>Ref.: https://rppa.gov.rw/index.php?id=610</i>	Procurement & Budget Execution	The order is general. No special provisions for LGEs
		Ministerial Order N° 002/10/10/TC	MINECOFIN	This Order defines the competence of the	Procurement & Budget Execution	The order is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		OF 25/06/2010 defining the competence of Rwanda Public Procurement Authority and fixing the thresholds for public procurement entities		Rwanda Public Procurement Authority (RPPA) in public procurement proceedings and fixes thresholds authorized for Procuring Entities <i>Ref.: Official Gazette n°27 of 05/07/2010</i>		
		Ministerial order N° 003/10/10/IGFR of 07/Jul 2010 on the implementation of Integrated Financial Management Information System	MINECOFIN	The objective of these guidelines is to provide with instructions on the Implementation of Smart FMS in order to improve systems for financial data recording, tracking, and information management and in response to the increasing demands for greater transparency and accountability in the management of the public's finance. <i>Ref.: www.minecofin.gov.rw</i>	Accounting & Financial Reporting	The order is general. No special provisions for LGEs
8	Ministerial instructions	Ministerial instructions N° 002/11/10/TC of 24/05/2011 governing health insurance of old age pensioners	MINECOFIN	These instructions govern modalities for admitting old age pensioners to the health insurance scheme managed by RSSB. <i>Ref.: www.minecofin.gov.rw</i>	Resource allocation	The instruction is general. No special provisions for LGEs
		Ministerial Instructions N° 001/INSTR/MOJ/AG/20 of 20/05/2020 amending Ministerial instructions N° 612/08.11 of 16/04/2014 setting up modalities for drafting, negotiating, requesting for opinions, signing and	MINIJUST	The instructions relate to legal opinions of the Minister of Justice/Attorney General with regard to contracts that any public institution sign with any other party. <i>Ref.: Official Gazette n° Special of 21/05/2020</i> <i>Ref.: https://rppa.gov.rw/index.php?id=611</i>	Procurement & Budget Execution	The instruction is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		managing contracts related to contract				
		Instruction on use of local preference	MINECOFIN	The use of public procurement to support “Buy Made in Rwanda Program”. <i>Ref.: www.minecofin.gov.rw</i>	Procurement & Budget Execution	The instruction is general. No special provisions for LGEs
		Ministerial Instruction N° 001/11/10/TC of 24/01/2011 establishing the professional code of ethics governing public agents’ involvement in public procurement	MINECOFIN	The purpose of this instruction is to establish the professional code of ethics governing public agents involved in public procurement process. <i>Ref.: https://rppa.gov.rw/index.php?id=611</i>	Procurement & Budget Execution	The instruction is general. No special provisions for LGEs
		Ministerial Instructions N° 004/09/10/MIN of 01/10/2009 for the establishment of the audit committees in public entities, local government entities and autonomous and semi-autonomous public entities	MINECOFIN	These instructions are to establish and empower the functioning of Internal Audit Committees in Public entities, Local Government entities and Autonomous and Semi-Autonomous public entities	Procurement & Budget Execution	The instruction is general. No special provisions for LGEs
9	Directives	Commissioner General rules N° 001/2013 of 06/03/2013 implementing the Law N° 16/2005 of 18/08/2005 on Direct Taxes on Income	RRA	These Rules implement the Law n° 16/2005 of 18/08/2005 on Direct Taxes on Income as modified and complemented to date especially in its article 43. They indicate how the declaration is done, a list of taxpayers who must declare their tax return electronically, and prohibitions. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 199-200</i>	Resource mobilization	The directive is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGEs
		Commissioner General rules N° 13/2012 of 26/04/2012 implementing law N° 25/2005 of 04/12/2005 on tax procedures as modified and complemented to date	RRA	These Rules implement the law n° 25/2005 of 04/12/2005 on Tax Procedures as modified and complemented to date, especially in its article 17 bis. They enforce the definition of the terms contained into and precise the modalities of Pay As You Earn (PAYE) declaration. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp. 285-287</i>	Resource mobilization	The directive is general. No special provisions for LGEs
		Commissioner General rules N° 12/2012 of 23/02/2012 implementing the law N° 24/2010 of 28/05/2010 modifying and complementing law N° 16/2005 of 18/08/2005 on direct taxes on income.	RRA	The rules enforce the definitions of terms and makes clarification on depreciation rates for information and communication system assets whose lifespan is above ten (10) up to twenty (20) years that is 10%. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 197-198</i>	Resource mobilization	The directive is general. No special provisions for LGEs
		Commissioner General rules N° 009/2010 of 03/09/2010 implementing the Law N° 24/2010 of 28/05/2010 modifying and complementing law N° 16/2005 of 18/08/2005 on direct taxes on income	RRA	These rules clarify the applications of definitions contained in the law, explain non-deductible expenses, and services whose payments are subject to withholding. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp. 195-196</i>	Resource mobilization	The directive is general. No special provisions for LGEs
		Commissioner General rules N° 007/2009 of	RRA	These rules implement the law n° 16/2005 of 18/08/2005 on direct taxes on income.	Resource mobilization	The directive is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
		07/12/2009 implementing the law N° 16/2005 of 18/08/2005 on direct taxes on income		<i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp.192-194</i>		
		Commissioner General rules N° 005/2009 of 15/05/2009 modifying and completing Commissioner General rules N° 002/2007 of 15/06/2007 implementing the law N° 25/2005 of 04/12/2005 on tax procedures	RRA	The rules precise that a taxpayer has the right to be represented by a qualified professional during any communication with the Tax Administration. Except advocates, they define the qualification and the quality of the qualified professional requesting to represent a taxpayer that should fulfil. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 280-284</i>	Resource mobilization	The directive is general. No special provisions for LGEs
		Commissioner General rules N° 001/2007 of 15/06/2007 implementing the law N° 16/2005 of 18/08/2005 on direct taxes on income	RRA	These rules implement the law n° 16/2005 of 18/08/2005 on direct taxes on income. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp. 199-200</i>	Resource mobilization	The directive is general. No special provisions for LGEs
		Commissioner General rules N° 002/2007 of 15/06/2007 implementing the law N° 25/2005 of 04/12/2005 on tax procedures	RRA	This order implements the Law n° 25/2005 of 04/12/2005 on Tax Procedures. <i>Ref.: RRA, Compilation of fiscal laws and regulations in use in Rwanda. Pp 263-266</i>	Resource mobilization	The directive is general. No special provisions for LGEs

SN	Legality type	Name	Issuing entity	Brief description	Domain of PFM	Key consideration for LGs
10	Circulars	Planning and Budgeting Call Circulars (PBCC 1&2)	MINECOFIN	The planning and budget call circulars require (1) identification of priorities for budget planning purposes, (2) allocation of indicative ceilings, are guided by the article 17: Planning and budget call circulars and calendar of the Ministerial Order N° 001/16/ 10/TC of 26/01/2016 relating to financial regulations. They are annually issued.	Budget allocation	The circular is general. No special provisions for LGEs
		MINECOFIN circular requiring checking existing market prices in the process of awarding tenders	MINECOFIN	The circular requires checking existing market prices in the process of awarding tenders	Procurement & Budget Execution	The circular is general. No special provisions for LGEs
		Guidelines for Local Government Financial Management Committees	MINALOC	To ensure sound local government financial management at Sector, District, Province and City of Kigali. Ref.: Letter No 1448/07.01 of 09 Sep 2010	Procurement & Budget Execution	The guidelines are essentially directed to LGs.
		Circular 010/2012-117/RPPA of 10 Apr 2012	RPPA	INAMA N'IBISUBIZO BIKUSANYIJE KURI BIMWE MU BIBAZO BIGARAGARA MU MASOKO YA LETA Ref: https://rppa.gov.rw/index.php?id=608&L=%27%27%22%27%27 . Accessed on 17 th Dec 2020	Procurement & Budget Execution	The circular addresses the queries and experience from all entities.
		Various	RPPA	Most of them relate to the use e-procurement and reporting those provided offline in the electronic template. Most important is that RPPA present advices and answers to queries submitted by public procuring entities about public procurement. https://rppa.gov.rw/index.php?id=612&L=%27%27%27%27A%3D0	Procurement & Budget Execution	The circulars are general. No special provisions for LGEs

III. Updating the booklet

The booklet will be updated and maintained on a regular basis as a result of the following:

- Changes in policies and standards;
- Changes in organization (LGE) structure or tasks and responsibilities;
- Changes in the legal framework that affect financial operations; and
- Decisions from the Minister

An LGE may suggest revisions to the manual and such suggestions shall be delivered in writing to the Minister for a review and approval. RALGA, accompanying LGEs in their daily responsibilities gathers evidences using appropriate template, may advocate to the Minister requesting the revision of the instruments, which impulses the revision of the booklet.

To allow for the smooth implementation of the booklet, RALGA will support the training of the users.

IV. Conclusion

The assignment identified policies, legal and regulatory frameworks currently referred to in the daily management of the PFM functions mainly in the relation Decentralised Entities-Central Entities. Their compilation in one booklet will enable to have a holistic view of those instruments; which, in return, will help the users to quickly find their complementarity instead of considering each instrument as a standalone tool. The booklet is revisable as changes will occur.

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