

REPUBLIC OF RWANDA



54-RUSIZI

5400-RUSIZI DISTRICT

5400000-RUSIZI DISTRICT

5400000000-RUSIZI DISTRICT

P.O.Box: RUSIZI DISTRICT

Tel: 0788387998

Email: rusizidistrict@rusizi.gov.rw

Financial Statements

For The Period ended 2024-06-30



RUSIZI DISTRICT
Financial Statements
Annual Financial Report for the Period ended 30th June 2024

1. Background of the institution

Rusizi district was incorporated by organic Law no 12/2013/OL of 12/09/2013 and is an agency and falls under The Ministry of local government.

The entity was incorporated in Rwanda Under XX act of parliament (Insert correct act established the budget agency).

The entity is domiciled in western Province/Rwanda.

The address of its registered office is :

Western Province,

Rusizi District,

Kamembe Sector,

Cyangugu Cell,

Ntwari Village

Principal Activities

The principal activities of Rusizi district is provision of local government services embodied in three Pillars which are: Economic sector, Good Governance and Social development

Management

The management who held office to the **Period Ended 30th June 2024** were:

No.	Name	Designation	Period
1.	MBYAYINGABO Athanase	Executive Secretary	From 01 st June 2024 up to now
2	RWIRIRIZA Fred	Corporate Services Division Manager	From 01 st April 2023 up to now
3	MAJYAMBERE Jean Bosco	Director of Finance	01 st April 2024 up to now
4	HAKUZAYEZU Emmanuel	Ag Accountant	From 15 th May 2024 up to now



2 . Statement of Responsibilities

Budget Agency: 5400-RUSIZI DISTRICT
Department/Project: 5400000-RUSIZI DISTRICT
Cost center: 5400000000-RUSIZI DISTRICT
Cost Center TIN: 102040317

Article 78 of the Organic Law N° 002/2022.OL of 12/12/2022 on Public Finance Management requires public entities to submit annual Financial Statements to the Ministry of Finance and Economic Planning with forty-five (45) days following the end of the fiscal year.

Article 20 of the Organic Law N° 002/2022.OL further stipulates that the Chief Budget Manager is responsible for maintaining accounts and records of the public entity, preparing reports on budget execution, managing the financial resources for the public entity effectively, efficiently and transparently, ensuring sound internal control systems in the public entity and safeguarding the public property held by the public entity.

As Chief Budget Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting standards applicable to Public Entities.

These financial statements have been extracted from the accounting records of RUSIZI DISTRICT and the information provided is accurate and complete in all material respects. The financial statements also form part of the consolidated financial statements of the Government of Rwanda.

In my opinion, the financial statements give a true and fair view of the state of the financial affairs of RUSIZI DISTRICT. I further confirm that RUSIZI DISTRICT maintained proper accounting records that may be relied upon in the preparation of financial statements. I also confirm that adequate systems of internal control were maintained and operated effectively during the financial year to safeguard the assets of the public entity.

Nothing has come to the attention of Management to indicate that RUSIZI DISTRICT will not continue operating as a going concern for the foreseeable future.

Name: Athanase MBYAYINGABO

Title: Chief Budget Manager

Signed at: September 15, 2024, 03:06:20



3 . CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN- 2023/2024	PREVIOUS PERIOD : JUN- 2022/2023
ASSETS		113,649,906,193	4,827,519,323
CURRENT ASSETS		3,544,400,249	4,827,519,323
Cash and cash equivalents	34	2,586,993,646	3,021,428,652
Accounts Receivables	35	955,779,168	781,921,751
Prepayments and other current assets	38	1,627,435	1,024,168,920
NON CURRENT ASSETS		110,105,505,944	-
Property, Plant and Equipment (PPE)	47	110,105,505,944	-
EQUITY AND LIABILITIES		113,649,906,193	4,827,519,323
CURRENT LIABILITIES		1,429,185,323	1,642,132,296
Accounts Payables	49	1,380,830,741	1,607,390,132
Tax liabilities	52	48,354,582	34,742,164
NON CURRENT LIABILITIES		-	-
EQUITY/ NET ASSETS		112,220,720,870	3,185,387,027
Accumulated Opening Balance		108,983,382,914	3,386,195,803
Adjustments made during the period		127,466,718	(36,918,025)
Surplus/ (Deficit) for the Period		3,109,871,238	(163,890,751)
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO
Date: September 14, 2024, 10:13:12	Date: September 15, 2024, 10:55:39	Date: September 15, 2024, 12:26:41	Date: September 15, 2024, 03:06:20

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	5400000000	RUSIZI DISTRICT
2.	5400003001	GIHUNDWE HOSPITAL
3.	5400004000	BUTARE SECTOR
4.	5400005000	BUGARAMA SECTOR
5.	5400006000	BWEYEYE SECTOR
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21.	5400019300	NYAKARENZO Health Center
22.	5400020000	NZAHABA SECTOR
23.	5400021000	RWIMBOGO SECTOR



4 . CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN- 2023/2024	PREVIOUS PERIOD : JUN- 2022/2023
REVENUES		43,607,235,295	39,416,460,186
Tax Revenue	01	833,826,699	872,966,928
Fines penalties and forfeits	03	96,764,935	74,117,535
Voluntary Transfers other than grants	05	330,853,003	398,807,895
Transfers from National Treasury	06	32,266,366,447	29,781,140,254
Transfers from reporting entities	08	6,724,954,588	4,949,828,752
Transfers from subsidiary units	09	384,100	5,770,979
Revenue from exchange transactions	10	3,336,490,829	3,290,698,764
Other revenue	11	17,594,694	43,129,079
EXPENSES		40,497,364,057	39,580,350,937
Wages, Salaries and Employee Benefits	13	19,241,348,715	17,400,135,139
Goods and services	14	15,060,647,168	7,551,576,263
Capital expenditure	15	83,974,522	5,677,003,798
Depreciation and amortisation expense	16	1,286,992,595	-
Transfers to reporting entities	23	2,410,082	4,362,866
Transfers to subsidiary units	24	1,317,295,517	4,446,451,417
Social assistance	25	3,326,400,046	4,298,279,178
Other expenses	26	178,295,412	202,542,276
OTHER GAINS AND LOSSES		-	-
INCOME TAX		-	-
SURPLUS / (DEFICIT) FOR THE PERIOD IS ATTRIBUTABLE TO		3,109,871,238	(163,890,751)
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO
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5 . CONSOLIDATED STATEMENT OF CASH FLOW

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN- 2023/2024	PREVIOUS PERIOD : JUN- 2022/2023
CASH FLOW FROM OPERATING ACTIVITIES (A)		5,244,042,168	7,116,281,794
RECEIPTS		43,607,235,295	39,416,460,186
Tax Revenue	01	833,826,699	872,966,928
Fines penalties and forfeits	03	96,764,935	74,117,535
Voluntary Transfers other than grants	05	330,853,003	398,807,895
Transfers from National Treasury	06	32,266,366,447	29,781,140,254
Transfers from reporting entities	08	6,724,954,588	4,949,828,752
Transfers from subsidiary units	09	384,100	5,770,979
Revenue from exchange transactions	10	3,336,490,829	3,290,698,764
Other revenue	11	17,594,694	43,129,079
PAYMENTS		(39,126,396,940)	(33,903,347,139)
Wages, Salaries and Employee Benefits	13	(19,241,348,715)	(17,400,135,139)
Goods and services	14	(15,060,647,168)	(7,551,576,263)
Transfers to reporting entities	23	(2,410,082)	(4,362,866)
Transfers to subsidiary units	24	(1,317,295,517)	(4,446,451,417)
Social assistance	25	(3,326,400,046)	(4,298,279,178)
Other expenses	26	(178,295,412)	(202,542,276)
ADJUSTED FOR		-	-
Changes in inventory		-	-
Changes in receivables		848,684,068	648,644,587
Changes in payables		(212,946,973)	991,442,185
Prior year adjustments		127,466,718	(36,918,025)
Foreign Currency Exchange differences		-	-
CASH FLOWS FROM INVESTING ACTIVITIES (B)		(5,678,477,174)	(5,677,003,798)
ACQUISITION OF CAPITAL ITEMS (NOTE 15&76)		(5,678,477,174)	(5,677,003,798)
ACQUISITION OF NON CURRENT ASSETS		-	-
CASH FLOW FROM FINANCING ACTIVITIES (C)		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (D)		(434,435,006)	1,439,277,996
CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD (E)		3,021,428,652	1,582,150,656
CASH AND CASH EQUIVALENT AT THE END OF THE PERIOD (F)		2,586,993,646	3,021,428,652
CONTROL		-	-
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager

Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO
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6 . CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

Entity Type:

Attached List

	NOTES	ACCUMULATED SURPLUS / DEFICIT 2021/2022	MOVEMENT DURING THE YEAR 2022/2023	TOTAL 2022/2023
CHANGES IN NET ASSETS ITEMS		3,386,195,803	(200,808,776)	3,185,387,027
Initial Opening Balance		836,108,313	-	836,108,313
Opening Balances	65	836,108,313	-	836,108,313
Payment of Capital Items	76	-	-	-
Accumulated surplus from previous years		2,187,504,334	(163,890,751)	2,023,613,583
Accumulated surplus/(deficit)	72	2,187,504,334	(163,890,751)	2,023,613,583
Accumulated adjustments		362,583,156	(36,918,025)	325,665,131
Adjustments on cash and cash equivalents	66	14,437,629	558,476	14,996,105
Adjustments on Receivables	67	311,542,132	(21,653,482)	289,888,650
Adjustments on current liabilities	70	36,603,395	(15,823,019)	20,780,376

	NOTES	ACCUMULATED SURPLUS / DEFICIT 2022/2023	MOVEMENT DURING THE YEAR 2023/2024	TOTAL 2023/2024
CHANGES IN NET ASSETS ITEMS		3,185,387,027	109,035,333,843	112,220,720,870
Initial Opening Balance		836,108,313	105,797,995,887	106,634,104,200
Opening Balances	65	836,108,313	111,392,498,539	112,228,606,852
Payment of Capital Items	76	-	(5,594,502,652)	(5,594,502,652)
Accumulated surplus from previous years		2,023,613,583	3,109,871,238	5,133,484,821
Accumulated surplus/(deficit)	72	2,023,613,583	3,109,871,238	5,133,484,821
Accumulated adjustments		325,665,131	127,466,718	453,131,849
Adjustments on cash and cash equivalents	66	14,996,105	(612,341)	14,383,764
Adjustments on Receivables	67	289,888,650	(120,982,586)	168,906,064
Adjustments on current liabilities	70	20,780,376	249,061,645	269,842,021

1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:	
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager	
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO	
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7 . CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL

Entity Type:

Attached List

Period: JUN-2023/2024

PARTICULARS	NOTES	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL BUDGET	VARIANCE	PERFORMANCE
RESOURCES		47,390,946,852	47,353,060,523	43,607,235,295	3,745,825,228	92.1%
Tax Revenue	01	746,638,655	746,638,655	833,826,699	(87,188,044)	111.7%
Fines penalties and forfeits	03	-	-	96,764,935	(96,764,935)	-
Voluntary Transfers other than grants	05	-	-	330,853,003	(330,853,003)	-
Transfers from National Treasury	06	40,414,633,923	40,037,128,324	32,266,366,447	7,770,761,877	80.6%
Transfers from reporting entities	08	271,018,282	436,199,506	6,724,954,588	(6,288,755,082)	1541.7%
Transfers from subsidiary units	09	-	-	384,100	(384,100)	-
Revenue from exchange transactions	10	3,462,551,428	3,591,209,201	3,336,490,829	254,718,372	92.9%
Other revenue	11	2,496,104,564	2,541,884,837	17,594,694	2,524,290,143	0.7%
PAYMENTS		40,550,939,388	39,861,677,226	39,126,396,940	735,280,286	98.2%
Wages, Salaries and Employee Benefits	13	20,928,786,886	18,882,039,432	19,241,348,715	(359,309,283)	101.9%
Goods and services	14	13,690,021,295	14,884,708,172	15,060,647,168	(175,938,996)	101.2%
Transfers to reporting entities	23	630,408,515	837,031,685	2,410,082	834,621,603	0.3%
Transfers to subsidiary units	24	1,305,641,505	1,244,072,123	1,317,295,517	(73,223,394)	105.9%
Social assistance	25	3,882,031,367	3,839,990,072	3,326,400,046	513,590,026	86.6%
Other expenses	26	114,049,820	173,835,742	178,295,412	(4,459,670)	102.6%
ACQUISITION OF NON-CURRENT ASSETS		7,056,474,426	7,491,383,297	5,678,477,174	1,812,906,123	75.8%
ACQUISITION OF CAPITAL ITEMS(NOTE 15&76)		7,056,474,426	7,491,383,297	5,678,477,174	1,812,906,123	75.8%
ACQUISITION OF NON-CURRENT ASSETS		-	-	-	-	-
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES		-	-	-	-	-
NET ACQUISITION OF FINANCIAL ASSETS		-	-	-	-	-
NET INCURRENCE OF LIABILITIES		-	-	-	-	-
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:		4. APPROVED BY:		
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager		Title: Chief Budget Manager		
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA		Name: Athanase MBYAYINGABO		
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8. Notes to the financial statements

8.1. Basis of Preparation

a) Statement of compliance

The financial statements have been prepared in accordance with the Organic Law n° 002/2022 of 12/12/2022 on Public Finance Management and related legal framework. These financial statements have been authorized for issue by the Chief Budget Manager of RUSIZI DISTRICT on Sun Sep 15 15:06:20 CAT 2024

The financial statements have been prepared on accrual basis and the accounting policies set out on section 8.3 have been applied consistently in all material aspects throughout the year unless otherwise indicated. However, where appropriate and meaningful, additional information disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements or any other generally acceptable accounting standards. The presentation and classification of items in the financial statements are consistent from one period to the next and takes into consideration progressive improvements as contained in the Government of Rwanda roadmap to migrate to accrual IPSAS. In preparation of transition to full accrual IPSAS reporting, legacy assets and liabilities are recognized in the statement of financial position as at 30 June 2024 for all applicable items whose information on the amounts and basis of recognition was available.

b) Reporting Entity

The financial statements have been prepared by RUSIZI DISTRICT pursuant to Article 78 of the Organic Law on Public Finance Management N° 002/2022.OL of 12/12/2022 that that requires the public entity to prepare the monthly and annual financial statements.

c) Reporting period

The Government of Rwanda Fiscal Year runs from 1st July to 30th June. These financial statements cover the period 1st July 2023 to 30th June 2024. The comparative figures reflect the 12 months ended 30th June 2023.

d) Basis of measurement

The financial statements have been prepared on the historical cost basis except otherwise stated for items measured on an alternative basis on each reporting date.

e) Basis of consolidation

The financial statements are aggregated on a line-by-line basis with the intra/inter-entity transactions and balances being eliminated at the sub-consolidation and national consolidation level.

f) Presentation Currency

The functional currency of the Government of Rwanda is the Rwandan Franc. For reporting and presentation purposes, the financial statements are translated into Rwandan Francs (Frw). The rates used to translate foreign currency balances is the average rate applicable by National Bank of Rwanda during the year.

g) Accrual accounting Transitional Notes

With the implementation of accrual accounting, entities will be required to account for economic events specific to their entities on an accrual accounting basis. Accrual accounting recognizes transactions when the underlying economic event occurs, not just when cash is received or paid. In accrual accounting, transactions are classified as assets, liabilities, equity, revenues or expenses. The objective of accrual accounting is to ensure that events that affect an entity's financial statements are recorded in the periods in which they occur, rather than in the periods in which the entity uses its appropriation. Accrual accounting means recognizing revenue when earned (rather than when cash is received) and recognizing expenses when incurred (rather than just when paid). Over the long run, trends in expenses and revenues, since they reflect the underlying economic consequences of operating decisions for a time period are generally more meaningful than trends in payments and cash receipts or charges to an appropriation. The accrual basis provides users with information about matters such as the resources controlled by the entity, the cost of its operations and other information useful in assessing its financial position and changes in it over a particular time period, and in assessing whether a particular entity is operating economically and/or efficiently.

h) Financial statements for year ended 30 June 2024

The financial statements are prepared based on historical costs unless otherwise stated. The cash flow statement is prepared using the direct method. The specific accounting basis for major items in the financial statements are provided under section 8.2 of accounting policies. Public entities shall maintain their books of account on an accrual basis of accounting. The Health centers, primary and secondary schools affiliated to the decentralised entities shall maintain their books of account on a modified cash basis of accounting and progressively move to the accrual accounting basis as that of the rest of the public entities.

I) Comparatives

Non-current assets, strategic inventories, public debt and other liabilities were part of important disclosures during the financial period ended 30th June 2023 and not recognized. No significant estimates were applied in the comparative period. The carrying amounts of the non-current assets were disclosed at acquisition cost before depreciation while the strategic inventories were disclosed at cost. Public debt and other liabilities were disclosed as per available information.

8.2. Significant Judgments and Sources of Estimation Uncertainty

The preparation of financial statements requires the reporting entity to make judgements, estimates and assumptions that affect the reported amounts of income, expenses, assets and liabilities, and the disclosure of contingent liabilities and contingent assets at the end of the financial year. The estimates and underlying assumptions are reviewed on an ongoing basis. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. The assumptions are based on information available at the time of the preparation of the financial statements. It should therefore be noted that actual results may differ from the assumptions stated and thus have a material impact on the financial statements.

a) Judgements made in applying accounting policies

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognized in the reporting entity financial statements is included in the respective notes where such is applicable. Judgement is applied to determine whether a property qualifies as investment property. An entity develops criteria so that it can exercise that judgement consistently.

b) Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are related to useful lives of plant and equipment. The costs of plant and equipment are depreciated on a straight-line basis over the assets' estimated economic useful lives. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets and hence, future depreciation charges could be revised.

8.3. Accounting policies

a) Change in accounting policies

The Government of Rwanda has elected to prepare the financial statements in accordance with the accrual basis of accounting effective 1 July 2023 and, similarly, adopted some applicable IPSAS accrual standards and interpretations issued by International Public Sector Accounting Standards Board. All changes in accounting policies have been made in accordance with the transitional provisions in the respective standards and interpretations.

b) Summary of significant accounting policies

The following accounting policies have been applied consistently by the entity in dealing with the items that are considered material to the financial statements for the year ended 30 June 2024.

I. Revenue

a. Revenue from non-exchange transactions

Tax revenue

Tax revenues are recognized in the books when collected. Rwanda Revenue Authority (RRA) is the principal revenue collector of Government revenue mainly in form of taxes. Local governments have also been allowed to collect certain forms of taxes within their area of jurisdiction, with the RRA also entrusted to collect some of the tax revenue on their behalf. Tax revenue is further sub-categorized as taxes on income, profits or capital gains, property income, goods and services and international trade and transactions.

Social contributions

These are contributions received by social security agencies for pensions, medical and community-based health insurance during the period.

Fines, penalties and licenses

These are non-tax revenue collected by RRA and other Government Agencies. They are recognised when fees, fines, penalties or licence revenue is collected.

Grants received

Grants are transfers received by government units, from other resident or non-resident government units or international organizations that do not meet the definition of a tax, subsidy, or social contribution. These include current and capital transfers received from foreign Governments and international organizations. Grants are recognized in the books of accounts when cash is received and in case of grant in kind, such grants are recorded upon receipt of the grant item and upon determination of the value.

Transfers received from general government entities

Transfers from General Government entities include Transfers from National Treasury; Inter-entity and intra-entity

transfers from reporting entities, and Transfers received related to public debt.

Transfer from Treasury are recognized in the books of accounts when received. Inter-entity transfers refer to transfers between cost or revenue centres belonging to different public entities while intra-entity refers to transfers between cost or revenue centres within the same budget agency. A transfer is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart. These transfers could be classified according to the sector of the counterparty and whether they are current or capital transfers. All these transfers are eliminated at consolidation

Transfers from subsidiary entities other than grant.

The transfers other than grant include subsidies, as well as gifts and transfers from individuals, private non-profit institutions, nongovernmental foundations, corporations, and the nature of the transfer is not such that it could be included in the other categories of transfers.

b. Revenue from exchange transactions

Property income

Property income is the revenue receivable in return for putting financial assets and natural resources at the disposal of another unit. Revenue in this category may take the form of interest, distributed income of corporations, investment income, and rent. Distributed income of corporations includes dividends, withdrawals of income from quasi-corporations, and reinvested earnings on foreign direct investment. Investment income includes property income from investment income disbursements, and holders of investment fund shares.

Sale of goods and services

Sales of goods and services consist of the sales by market establishments, administrative fees charged for services, incidental sales by nonmarket establishments, and imputed sales of goods and services. Sales of goods and services are recorded as revenue without deduction of the expenses incurred in generating that revenue.

Proceeds from sale of capital items

This refers to the fees collected from the sale of tangible fixed assets, sale of inventories, sale of valuables, sale of non-produced assets, disposal of financial assets – Domestic and Foreign. As the Government of Rwanda will be bringing in all non-current assets in the statement of financial position, proceeds from sale of capital items or inventories will not be recognised as revenue. However, the profit or gain on sale of such non-current assets and inventories will be recognised as revenue from exchange transactions. In the comparatives, proceeds from sale of non-current assets were recognized as revenue.

Other operating revenues

- a. Other operating revenues arise from exchange transactions in the ordinary course of the entity's activities.
- b. Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an entity's activities.
- c. Revenue is shown net of tax, returns, rebates and discounts.
- d. Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
- e. Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

Interest revenue

Interest revenue on financial assets classified at amortized cost or fair value through net assets/equity is accrued using the effective interest method. The effective interest rate exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Dividend revenue

Dividend revenue from investments is recognized when the Government Entity's rights as a shareholder to receive payment have been established.

Rental revenue

Rental revenue is recognized in the statement of financial performance on a straight-line basis over the term of the lease. Lease incentives granted are recognized evenly over the term of the lease as a reduction in total rental revenue.

Donated or subsidized assets

Where an asset is acquired for nil or nominal consideration, the fair value of the asset received is recognized as revenue in the statement of financial performance. If control of the donated assets is conditional on the satisfaction of performance obligations, the revenue is deferred and recognized when the conditions are satisfied.

Gains

Gains may be reported in the statement of financial performance when assets are revalued or liabilities are devalued in certain circumstances as described in the accounting policies for those assets and liabilities. These gains are excluded from total revenue and are presented separately in the statement of financial performance.

II. Expenses

All expenses should be reported on an accrual basis, i.e. all expenses are to be recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

Compensation of employees

Compensation of employees is the total remuneration, in cash or in kind, payable to an individual in an employer-employee relationship in return for work performed by the latter during the reporting period. Expenditure relating to compensation of employees is accounted for on an accrual basis and recognized in the books of accounts when an expenditure is incurred regardless of the time associated cash and cash equivalent are paid out. Staff costs include salaries and wages, the costs of pensions and other employee benefits. Public sector pension scheme costs include current service costs and past service costs.

Use of Goods and services

Goods and services consist of the value of goods and services used for the production of market and nonmarket goods and services. The value of goods or services is recorded when the goods or services are actually used rather than when they were acquired or paid for.

Grants awarded

Expenditure relating to grants includes grants to international organization and foreign governments, grants to subsidiaries etc. Grants can be in cash, goods in kind or services in kind. Recognition of grants depends on whether they have conditions or are without conditions. Grants without conditions are expensed and liability recognized when there is binding arrangement for transfer of resources (cash or goods in-kind). Grants with conditions are expensed when the conditions as stipulated in the binding agreement are met by the receiving entity. Before the conditions are fulfilled, the grants amount as per the binding arrangement are recognized as an asset.

Subsidies

Subsidies are current unrequited transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import. Subsidies are receivable by resident producers or importers, and in exceptional cases, non-resident producers of goods and services. Subsidies may be designed to influence levels of production, the prices at which outputs are sold, or the profits of the enterprises. Subsidies include payable tax credits receivable by enterprises for these purposes. By the nature of subsidies, only government units incur an expense in this form.

Transfers to public entities

Transfers to public entities are made in the form of direct/indirect cash transfers and direct payments to public reporting entities.

Social benefits

Social benefits are current transfers receivable by households intended to provide for the needs that arise from social risks—for example, sickness, unemployment, retirement, housing, education, or family circumstances. These benefits are payable in cash or in kind to protect the entire population or specific segments of it against certain social risks. Social assistance and benefits expense is measured at an amount equivalent to liability. Liability is measured at the best estimate of the costs that the entity will incur in fulfilling the present obligations. Liability is for the next payment only.

Interest

Interest expense on financial liabilities classified as amortized cost is accrued using the effective interest method. The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount. The method applies this rate to the principal outstanding to determine interest expense each period. This means interest is allocated at a constant rate over the expected life of the financial instrument based on the estimated cash flows.

III. Assets

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits, cash equivalents and other highly liquid investments with an original maturity of three (3) months. Demand deposits and cash equivalents comprise balances with banks and investments in short-term money market instruments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the National Bank of Rwanda, foreign bank for the case of embassies and high commissions and at various commercial banks at the end of the reporting period. Cash & cash equivalent is reported under current assets in the statement of financial position.

Accounts Receivables

These receivables include the receivables from third parties and other receivables recoverable in period not exceeding 12 months.

Inventories

Inventories are carried at the lower of cost or net realisable value. The carrying amount (values) for only strategic inventories will be recognised in the statement of financial position as at 30 June 2024.

Prepayments and other current assets

These include advances and prepayments made during the year but the service or goods are not yet consumed or received by the entity at the end of reporting period.

Other financial assets

These include acquisition of commercial papers, bonds of short term, treasury bills, etc.

Investments in associates and joint ventures

An associate is an entity over which an entity has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control. Investments in associates or joint ventures in the separate financial statements are accounted for at cost.

Investment in Controlled entities

The controlled entities are all entities (including special purpose entities) over which a public sector entity or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights. On the separate financial statements, the investments in controlled entities are accounted for at cost and reviewed for impairment at the end of each reporting period.

Property, Plant and Equipment (PPE)

All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses as at 30 June 2024. When no reliable cost information is available, the fair value of these items has been determined as a proxy for cost. Historical cost includes expenditure that is directly attributable to the acquisition of the assets:

- (i) Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition.
- (ii) Construction Cost- including materials, labour and overheads.
- (iii) Improvements to existing PPE, which significantly enhance their useful life.

Capitalization

No capitalisation threshold shall be applied to non-current assets that would be recognized for the first time in the statement of financial position.

Depreciation

The cost of Property, Plant and Equipment is depreciated from the date they are available for use on a straight-line basis over their expected useful lives using applicable rates which are provided in asset policy and procedures.

Disposal

Realized gains and losses arising from disposal of PPE are generally recognized in the statement of financial performance when the significant risks and rewards of ownership of the asset have transferred to the acquirer.

IV. Liabilities

Current liabilities

These mainly relate to invoices for goods and services which were outstanding on the date of the closure of the fiscal year. These are recognized as liabilities for that specific fiscal year. All goods received notes are recognised as liabilities if not yet paid as at the end of the period. It also includes short term borrowings received by budget agencies from Local Commercial Banks as these are not regarded as public debt.

Non-current liabilities

These non-current liabilities include funds due to suppliers whose repayment shall be done in more than 12 months from the end of the financial year.

V. Other relevant information

Important disclosures

The following Legacy non-current assets and liabilities are disclosed under the important disclosures section of the financial statements for the year ended 30th June 2024 : Heritage Assets that comprise memorial sites, arts and museums, monuments and statues etc; Biological Assets held for Agricultural Activity and Agricultural produce and held as Property, Plant, and Equipment; Valuables; Natural Resources that are assets and whose values cannot be reliably valued; Non-current assets that are damaged and are awaiting auction; Fully depreciated legacy non-current assets; Non-current assets under construction with no reliable cost information; Inventories that are materials and supplies, work in progress, finished goods, agricultural produce and goods held for resale; Liabilities arising from Employee benefits (long term benefits owing at year end); Provisions, Contingent Assets and Contingent Liabilities; Service concession assets and liabilities; and Leased assets and liabilities.

Subsequent events

There has been no events subsequent to the financial year-end with a significant impact on the financial statements for the year ended 30th June 2024.

Changes in accounting policies and estimates

When presentation or classification of items in the financial statements is amended or accounting policies are changed voluntarily, comparative figures have been restated to ensure consistency with the current period unless it is impracticable to do so; in this regard, such adjustments have been treated as adjustments to opening balance.

Related parties

The Government regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over it, or vice versa. Members of key management are regarded as related parties and comprise the state ministers, chief budget managers, executive secretaries and senior managers.

Budget information

The original budget for financial year 2023/2024 was approved by the Parliament/ District council for Local Government before end of June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Government upon receiving the respective approvals in order to conclude the final budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

Foreign currency transactions

Transactions denominated in foreign currencies are initially translated to the Rwandan Franc at the foreign exchange rate at the date of transaction. The National Bank of Rwanda provides exchange rates for major foreign currencies on a daily basis. These are presented for selling rate (rate the bank will sell foreign currency to its clients), buying rate (rate the bank will buy foreign currency from its clients) and average rate (average between the selling and buying rate). During the year, revenue items are translated using the buying rate presented at BNR website of the transaction day whereas the Expense items should be translated using the Selling rate presented at BNR website of the transaction day. The associated exchange losses are recorded as other expenditure while exchange gains should be recorded as other revenue. At the end of the year, book balances, Assets (such as bank and cash and accounts receivables) and liability (such as accounts payables), denominated in foreign currencies are converted into the Rwanda Franc at the average rate of exchange ruling on that closing date, as issued by the National Bank of Rwanda. The associated exchange losses/gains are recorded as expenditure/income in the books.



9 . CONSOLIDATED NOTE TO FINANCIAL STATEMENT

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
Tax Revenue	01	833,826,699	872,966,928
111104 Tax on rental income		129,779,215	120,399,497
113101 Property Tax		473,680,469	522,604,803
113113 Tax on the sale of immovable property (Principal)		11,103,125	-
114507 Transport License		219,263,890	229,962,628
Fines penalties and forfeits	03	96,764,935	74,117,535
143101 Court fines		-	-
143201 Penalties on defaulting		-	2,249,419
143209 Penalties on Trading License		20,975,563	18,200,390
143217 Penalties on property tax		69,066,890	45,230,852
143236 Penalties on Communication Facilitation Towers Fees		174,815	155,564
143237 Penalties on Billboard Fees		14,400	14,400
143238 Land lease Fees Penalties		123,512	148,225
143239 Penalty on Public Cleaning Services Fees		3,995,959	5,995,107
143240 Penalties on Rental Income		2,197,496	1,933,278
143255 Penalties for breaching COVID 19 measures		216,300	190,300
Voluntary Transfers other than grants	05	330,853,003	398,807,895
144104 Current Grant From Local Organizations		330,733,714	398,807,895
144105 Current Grant From Local Individuals		119,289	-
Transfers from National Treasury	06	32,266,366,447	29,781,140,254
139101 Treasury Direct Payments-Current		18,271,835,097	19,167,656,730
139102 Treasury Direct Cash Transfers-Current		13,994,531,350	10,613,483,524
139202 Treasury Direct Cash Transfers-Capital		-	-
Transfers from reporting entities	08	6,724,954,588	4,949,828,752
0801 Transfers from reporting entities		6,724,954,588	4,949,828,752
0802 Intra transfers from reporting entities		-	-
Transfers from subsidiary units	09	384,100	5,770,979
139302 Transfers From District Hospital		-	4,186,900
139311 Transfer from faith based health centers		384,100	1,584,079
Revenue from exchange transactions	10	3,336,490,829	3,290,698,764
141102 Interest on Government Deposits and Guarantee Funds		5,625,620	5,996,800
141109 Interest on Property tax		50,784,830	25,181,549
141127 Interest on Advertising on Billboard		335,947	187,810
141128 Interest on Communication Towers Fees		2,160	25,920
141129 Interest on Public Cleaning Services Fees		5,681,134	7,773,920

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
141130 Interest on Land Lease Fees		1,890,400	1,796,587
141131 Interest on Rental Income		3,332,525	1,517,067
141132 Interest on Trading License		14,758,220	7,466,277
141301 Rent of buildings		-	27,979,000
141303 Leases income on Government Assets/ Rental income		25,094,000	-
142101 Certificate of Origin		696,000	1,698,000
142201 Sale of Tender Documents		9,600	536,982
142210 Trading License (Patent)		347,353,369	218,446,219
142211 Building Permits		13,937,200	14,221,920
142214 Notary Charges		6,676,450	3,830,500
142225 Transfer Of Property Ownership Fees		41,440,500	86,410,700
142228 Billboards Fees		12,101,915	17,398,352
142229 Banners Fees		400,000	240,000
142233 Communication Facilitation Towers Fees		4,715,245	3,871,836
142234 Mine Or Quarry Permit Or Concession Fee		292,000	717,000
142235 Mine ; Quarry Prospection Fees And Transport Of Material From Quarries And Forests		829,275,180	676,056,021
142236 Public Cleaning Services Fees		127,132,752	260,592,768
142238 Parking Charges		2,825,921	2,623,797
142241 Mines Exploitation License		50,000	60,000
142246 Performance Security		-	-
142252 Court Costs		10,000	-
142258 Fees Charged On Public Cemeteries		814,800	4,153,700
142259 Fee Charged On Civil Marriage Done Outside The Official Business Days		10,853,500	7,359,500
142268 Mortgage Registration		36,200	122,800
142275 Proceeds From Rentals		282,798,997	159,987,778
142277 Other Services Fees		302,630,502	446,794,418
142278 Market Gate Entry Fees		51,289,471	81,865,096
142280 Lease Fees On Land		1,361,810	1,571,836
142285 Birth Certificates fees		9,950,400	13,318,500
142286 Marital Status certificate fees		7,580,000	7,175,500
142287 Death Certificate fees		1,357,200	2,801,000
142289 Identification Certificate fees		13,686,000	8,042,000
142290 Land Services fees resulted from Splitting, Merging and Change of Land Use		11,355,000	16,285,000
142299 Other Administrative Fees		-	20,000
142303 Title Deed		3,050,000	7,470,000
142328 Plate Number Registration Fees		938,500	157,500
142331 Animal Vaccination Fees		524,000	428,200
142332 Insemination fees		319,000	149,300

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
142333 Fees on Authorization to adopt a kid		72,000	212,000
142334 Dowry Registration fees		150,000	135,000
142335 Affidavit Fees		-	-
142336 Animal ear tag Fees		687,503	2,089,000
142337 Consultations		181,455,110	132,536,546
142338 Hospitalisation		104,499,593	85,939,833
142339 Stomatology		19,767,468	19,875,808
142340 Delivery fees		267,100	2,324,002
142341 Rehabilitation permit Fees		49,200	250,800
142342 Sale of drugs		259,820,367	335,235,659
142343 Laboratory		216,197,667	192,195,403
142344 Surgery		64,841,663	79,650,635
142345 Kinestheraphy		14,945,542	11,405,469
142346 Imaging and scanning		33,719,650	32,409,656
142348 Sale of Patient Records or Forms		1,464,527	8,131,364
142349 Ambulance fees		96,272,272	74,937,608
142350 Medical procedures fees		54,916,050	83,237,952
142351 Ophthalmology		21,407,522	17,809,740
142352 Mortuary		980,000	255,000
142353 Preventive Care		61,121	-
142354 Medical Consumables		40,203,350	50,584,893
142355 Incinerator fees		1,864,000	2,797,000
142359 Other health related revenues		24,846,878	31,536,854
142362 orthopaedics		5,034,398	4,752,389
142364 Maternite		-	-
142375 Health Commodities		-	-
147116 Gain on disposal of tangible assets-Bearer plants		1,500	65,000
Other revenue	11	17,594,694	43,129,079
145107 Caution funds collected		35,000	4,148,300
145108 Draw down from Government Reserves		-	-
145112 Other Refunds		-	10,245,430
145199 Other Miscellaneous Income		17,559,694	28,735,349
Wages, Salaries and Employee Benefits	13	19,241,348,715	17,400,135,139
211301 Other employees: Basic Salary in cash		2,079,552,195	2,017,412,895
211307 Other employees: Performance Bonus in cash		58,332,928	49,338,263
211309 Other employees: Regularization in cash		993,450	-
211401 Teachers Basic Salary in Cash		13,678,520,796	12,679,651,068
211406 Teachers Performance Bonus in Cash		626,804,451	224,514,474
211408 Teachers Regularization in Cash		7,061,223	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
211501 Health Staffs Basic Salary in Cash		2,642,290,397	2,429,218,439
211506 Health Staffs Performance Bonus in Cash		145,953,940	-
211508 Health Staffs Regularization in Cash		1,839,335	-
Goods and services	14	15,060,647,168	7,551,576,263
221101 Stationery and Printing Consumables		150,616,771	174,346,776
221102 Beverage		28,281,135	28,862,750
221103 Cleaning and Maintenance of Premises consumables		5,300,353	6,021,855
221104 Computer Consumables		1,286,834	20,000
221105 Journals and News Papers		377,600	45,000
221108 Photos, camera and Microfilms		361,481	102,000
221109 Food stuff		3,132,433,910	-
221110 Intendancy expenses		8,800,872	-
221113 Laboratory consumables		-	-
221114 Equipment Accessories		3,150,488	1,135,920
221201 Water and Electricity Bills		186,912,240	137,010,562
221202 Fuels		40,746,995	56,201,491
221204 Electrical consumables - Bulbs, Wires, Tubes.		1,227,000	946,400
221301 Office Rentals		63,750	108,000
221302 Rentals of Residential Premises		424,100	-
221303 Rent of Transportation Equipment		186,600	-
221304 Rent of Administrative Equipment		-	-
221399 Other rentals costs		-	-
221401 Postage and Courier		190,040	348,800
221402 Fax and Telephone		192,834,864	147,884,966
221403 Internet Costs		107,726,663	90,899,681
221499 Other communication costs		155,000	-
221508 Trading license		96,710	-
221599 Other licenses		227,730	1,245,740
221601 Bank charges		7,123,922	7,310,358
221602 Purchase of Cheque and Op books		712,000	637,860
221603 Bank statement fees		746,110	474,994
221604 Money transfer fees		567,700	125,410
221699 Other commissions		221,025	390,020
221701 Domestic Entertainment Costs		1,242,396	376,500
221703 Adverts and Announcements		3,330,134	10,790,636
221704 Meetings and Special Assembly Costs		185,675,004	202,604,893
221705 Hire of Conference Rooms		-	-
221706 Symposia, Seminars and sensitizations		103,742,706	35,813,021
221707 Official Receptions		4,932,346	5,981,408

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
221708 Guests Hotel Bills		-	340,312
221709 Public Holidays Ceremonies		5,610,967	7,785,920
221710 International Commemoration Days		20,748,150	4,237,109
221711 VIP Receptions		606,147	2,235,750
221712 Trade Fairs and Exhibitions		3,000,000	2,000,000
221713 Representation costs		4,465,000	4,299,000
221714 Flags, Banners and decoration costs		9,650,905	8,696,018
221715 Promotional material costs		2,112,013	-
221801 Membership Dues To Local Institutions		28,000,000	28,000,000
221803 Membership Dues To International Organisations		13,443,336	-
221809 Subscriptions To E-resources		6,767,744	-
222107 Government Projects staffs remuneration		5,000	-
222108 Technical Assistance remuneration		48,607,100	811,613
222109 Contractual Personnel		746,636,373	981,329,101
222110 Employee recruitment fees		-	-
222111 National examinations fees		45,960,000	595,500
222112 Cleaning services		292,971,920	176,641,445
222113 Gardening Costs		156,400	591,366
222115 Research Costs		-	22,977,900
222117 Expert Valuation Fees		7,832,420	9,321,694
222118 Performance Based Financing (PBF)		100,165,850	179,626,296
222120 Casual Labour Costs		745,000	-
222199 Other Professional Services Fees		605,014,358	396,461,089
223101 Transportation Cost for Domestic Business Travel		296,139,980	355,781,590
223104 Domestic Per Diems		401,999,594	344,328,989
223106 Hotel Allowance for Domestic Business Travel		-	-
223108 Fuel and Lubricants for Motor Vehicles		95,499,004	82,394,791
223109 Lump sum Allowance		580,067,603	484,430,155
223111 Mileage allowances		49,002,232	37,112,345
223113 Transport to and from work		44,665,805	44,598,463
223115 Packing -unpacking and Moving of goods and services		6,130,132	4,190,698
223116 Meals		1,080,900	3,279,770
223117 Accommodation cost		-	200,000
223199 Other transportation costs		15,066,109	16,222,898
224101 Maintenance and/or Repairs of Administrative Buildings		224,593,118	85,997,341
224102 Maintenance and/or Repairs of Military Buildings		-	-
224103 Maintenance and/or Repairs of Hospital Buildings		1,372,000	484,985
224104 Maintenance and/or Repairs of School Buildings		180,000	3,821,725
224105 Maintenance and/or Repairs of Residential Premises		11,297,434	7,765,861

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
224106 Maintenance and/or Repairs of Monument and Sites		10,150,140	3,585,075
224107 Maintenance and/or Repairs of Roads, Highways and Bridges		240,318,851	656,707,616
224108 Maintenance and/or Repairs of Networks infrastructures		97,415,935	159,516,121
224109 Maintenance and/or Repairs of Information communication and technology lease line		21,207,680	34,753,900
224110 Maintenance and Repairs of Vehicles and Motorbikes		97,680,769	77,635,791
224111 Maintenance and/or Repairs of Office Equipment		9,409,487	6,685,137
224112 Maintenance and/or Repairs of Hospital and Health center Equipment		10,169,052	4,998,529
224113 Maintenance and/or Repairs of School Equipment		-	99,090
224115 Maintenance and/or Repairs of Heavy Machinery		-	918,040
224116 Maintenance and/or Repairs of Other Equipment		315,000	2,231,460
224117 Maintenance and/or Repairs of Classified Equipment		42,400	-
224120 Maintenance - Public Places and Facilities		14,300	44,352,468
224162 Maintenance and repairs - Fixtures and fittings		149,200	-
224201 Motor Vehicle Spare Parts		3,469,000	7,006,580
224202 Equipment Spare Parts		-	-
224203 Water and energy tools and spare parts		238,618,893	1,591,685
224204 Construction Consumables Materials		663,320,060	19,884,597
224299 Other Spare parts		-	-
226101 Trainers Fees and Expenses		-	657,000
226102 Training Consumables and Materials		-	8,151,984
226103 Training Related Travel Costs		1,888,480	1,341,480
226104 Training Related Per Diems		-	4,224,760
226105 Training Hotel facilities		-	-
226106 Training Food related Costs		342,500	-
226199 Other training related expenses		156,428,109	45,911,858
227101 Medical reagents and drugs		357,841,751	385,124,988
227102 Medical Supplies		2,400	1,520,858
227103 Vaccines		400,000	-
227105 Laundry services		-	506,000
227201 Uniforms		5,994,362	-
227202 Other Official Wear		-	-
227203 Working Shoes		7,884,000	-
227206 Blankets		-	-
227207 Beddings		-	-
227208 Curtains		-	-
227301 Intelligence and investigation Costs		475,000	-
227305 VIP Security Costs		1,832,600	1,705,000
227307 Expropriation Costs		305,217,995	201,918,042
227310 Hire of Private Security firms		18,006,800	14,868,000

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
227399 Other security and Social Order related costs		2,780,000	2,181,200
227401 Agricultural and Veterinary Supplies		2,844,939,139	916,598,551
227501 Food Supplies		184,078,750	80,043,422
227508 Handcraft production materials		873,000	24,360,100
227510 Constructions materials		-	9,515,251
227601 Environment Protection Supplies		38,192,141	53,052,728
227602 Preparation of Radical Terraces		976,587,986	257,832,511
227699 Other environment Protection Expenses		606,726,477	-
228101 Arrears - Use of Goods and Services		96,000	-
229101 Sports and Recreational Facilities and Services		200,813,535	238,686,844
331101 Papers		314,400	35,000
331103 Files and other filling materials		17,421,486	11,610,550
331199 Other office supplies		41,533,975	44,338,644
331201 Fuel for transport equipments		630,000	-
331202 Fuel for other use		360,700	-
332102 Network spares parts		(10,000)	10,000
332103 Power spare parts		97,500	-
332201 Other Spares		35,514,556	-
333199 Other medical consumables		2,893,200	-
333201 Generic drugs		-	2,068,933
334101 Drugs		18,472,486	19,101,705
334102 Vaccines		350,000	-
334103 Animal semen/seedlings		100,000	-
Capital expenditure	15	83,974,522	5,677,003,798
345403 Fruits bearer plants		-	-
345405 Forests		-	-
349102 Non Residential (Office and General)		-	-
341201 Roads Infrastructure		-	4,325,655,375
341203 Water Infrastructure		-	458,624,027
341204 Energy Infrastructure		-	-
341207 Other structures		-	79,985,006
343101 Office Equipment, Furniture and Fittings-Office equipments		5,000	11,938,335
343103 Office Equipment, Furniture and Fittings-Furniture		1,406,320	1,243,900
343105 Office Equipment, Furniture and Fittings-Library Books		16,000	-
343199 Office Equipment, Furniture and Fittings-Other Office Equipment, Furniture and Fittings"		-	98,081,260
343201 Desktop Computer		-	-
343202 Laptops		-	28,680,000
343203 Printers, scanners and photocopiers		250,720	-
343204 Internet connectivity equipment		-	39,000

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
343205 Phone handsets and mobile phones		87,500	87,000
343206 Data storage devices		-	-
343211 Photograph and music equipment		-	-
343299 Other ICT Equipment		-	3,160,542
343305 Laboratory and medical Equipment		-	2,903,300
341101 Residential Buildings		-	100,000
341102 Office and General use Buildings		1,988,839	113,660,219
341103 Schools buildings		-	323,510,773
341105 Health centers buildings		-	114,334,866
341106 Health post buildings		-	79,996,439
341107 Market buildings		-	-
341199 Other buildings		80,220,143	35,003,756
346103 Improvement - land		-	-
Depreciation and amortisation expense	16	1,286,992,595	-
239506 Depreciation- Commercial and entertainment buildings and structures		11,771,640	-
239508 Depreciation- Public buildings and structures		26,592,272	-
239510 Depreciation- Education and research buildings and structures		21,469,986	-
239511 Depreciation- Hospital buildings and structures		14,229,557	-
239512 Depreciation- Accommodation buildings and structures		7,513,690	-
239513 Depreciation- Sports and health buildings and structures		331,714	-
239514 Depreciation- Industrial buildings and structures		154,927	-
239515 Depreciation- Agricultural, farming and fishing buildings and structures		2,234,191	-
239518 Depreciation - Roads networks		1,191,305,831	-
239525 Depreciation - Road Transport Equipment		4,882,550	-
239536 Depreciation - Medical Equipment		833,333	-
239541 Depreciation - Furniture and furnishings		1,610,967	-
239543 Depreciation - Domestic appliances		25,140	-
239546 Depreciation - Computers		3,302,142	-
239547 Depreciation - Computer accessories		24,999	-
239549 Depreciation - Computer printers		585,827	-
239552 Depreciation - Fixed, optical and network services equipment		3,055	-
239553 Depreciation - Network security equipment		55,666	-
239585 Depreciation - Printing and Photographic and Audio and Visual Equipment		65,108	-
Transfers to reporting entities	23	2,410,082	4,362,866
2301 Transfer to reporting entities		2,410,082	4,362,866
2302 Intra transfers to		-	-
Transfers to subsidiary units	24	1,317,295,517	4,446,451,417
267301 Transfer to Government Aided Schools		203,037,429	258,412,324

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
267302 Transfer to Government Aided Hospitals		8,318,626	62,023,113
267311 Transfer to Health centres		504,000	37,661,550
267312 Transfer to schools - capitation grant		823,470,860	792,963,540
267313 Transfers to Schools- School Feeding		-	3,244,815,893
267399 Other transfer to non reporting government entities		281,964,602	50,574,997
Social assistance	25	3,326,400,046	4,298,279,178
272101 Pooling risk for health insurance		31,009,496	17,330,000
272102 Assistance to Orphans		496,425	132,000
272103 Assistance to Vulnerable Groups		1,702,840,437	2,189,023,765
272106 Other unclassified social assistance1		788,088	1,006,300
272201 Assistance to Orphans		30,000	-
272202 Assistance to Vulnerable Groups		1,526,075,227	1,991,626,410
272203 Compensation to Deceased		-	14,334,000
272205 Other unclassified social assistance		-	1,312,500
273111 Diseased and Funeral costs - Other Employees		15,528,224	29,039,378
273112 Terminal Benefits - Other Employees		49,632,149	54,474,825
Other expenses	26	178,295,412	202,542,276
288106 Education Practicum Costs		150,000	-
289101 Building Insurance		17,499,813	397,337
289102 Automobile And Aircrafts Insurance		36,351,671	13,675,013
289107 Other Insurance Costs		-	-
285101 Miscellaneous Expenses		30,693,228	141,675,026
285102 Disaster Intervention and Relief Costs		-	105,000
285103 Other Contingencies and Emergencies		44,000	7,855,870
285104 Decorations and Medals		3,098,800	4,755,260
285107 Non tax revenue refund		-	-
285108 Other miscellaneous expenses		144,400	32,456,290
285109 Sitting allowances		68,713,500	1,622,480
285110 Support to third party initiatives		21,600,000	-
285113 Grant refund		-	-
Cash and cash equivalents	34	2,586,993,646	3,021,428,652
311101-5400003001 Petty cash account 311101		34,720	44,000
311101-5400008300 Petty cash account 311101		109,412	4,412
311101-5400012300 Petty cash account 311101		1,400	34,000
311101-5400019300 Petty cash account 311101		15,600	27,800
311102-5400019300 Petty cash account 311102		507,093	-
311301-5400003001 0002200518130197 - PHARMACY- GIHUNDWE HOSPITAL [FRW - I&M BANK LIMITED]		6,561,196	12,177,898
311301-5400004000 496282286711 - UMURENGE WA BUTARE [FRW - BPR Bank Rwanda Plc]		2,937,430	1,931,655

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311301-5400005000 496283177411 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		2,370,141	1,271,153
311301-5400006000 496135026811 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		3,836,992	346,588
311301-5400007000 495279367710182 - UMURENGE WA GASHONGA [FRW - BPR Bank Rwanda Plc]		4,288,098	12,110,884
311301-5400008300 000540032066412 - CENTRE DE SANTE GIHEKE [FRW - BANK OF KIGALI]		132,453	6,835,903
311301-5400009000 496135013511 - FONCTIONNEMENT SECTEUR GIHUNDWE [FRW - BPR Bank Rwanda Plc]		29,354,462	1,381,820
311301-5400010000 496283305211 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		9,068,203	3,489,109
311301-5400011000 496282225611 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		1,381,770	2,233,346
311301-5400012300 00520570232 - CS FONCTIONNEMENT [FRW - I&M BANK LIMITED]		244,219	7,164,922
311301-5400013000 496283114511 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		3,713,256	654,889
311301-5400014000 496284601510173 - FONCTIONNEMENT MURURU [FRW - BPR Bank Rwanda Plc]		4,092,319	2,818,234
311301-5400015000 49135027011 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		1,879,050	243,857
311301-5400017000 490315795110187 - NKUNGU SECTOR FONCTIONNEMENT [FRW - BPR Bank Rwanda Plc]		109,865	998,220
311301-5400018000 498282464710148 - UMURENGE WA NYAKABUYE [FRW - BPR Bank Rwanda Plc]		3,155,774	1,903,869
311301-5400019000 495284523110163 - FONCTIONNEMENT [FRW - BPR Bank Rwanda Plc]		5,439,590	6,637,729
311301-5400019300 00540032053274 - C.S NYAKARENZO FONCTIONNEMENT [FRW - BANK OF KIGALI]		2,716,845	4,731,970
311301-5400020000 496279273211 - FONCTIONNEMENT [FRW - BPR Bank Rwanda Plc]		2,613,720	5,847,741
311301-5400021000 495278961210185 - UMURENGE WA RWIMBOGO [FRW - BPR Bank Rwanda Plc]		2,813,798	6,357,385
311302-5400003001 0060133808122101 - GF/SSF-HIV/HOPITAL GIHUNDWE [FRW - ECOBANK]		1,420,664	348,249
311302-5400008000 490287603810171 - INGOBOKA GIHEKE SECTOR [FRW - BPR Bank Rwanda Plc]		2,843,819	54,697
311302-5400008300 014139001608948 - CENTRE DE SANTE GIHEKE/PHARMACY [FRW - COMPAGNIE GENERALE DE BANQUE]		493,690	3,029,873
311302-5400012000 496136482010176 - FONCTIONNEMENT Y'UMURENGE [FRW - BPR Bank Rwanda Plc]		4,960,543	4,629,639
311302-5400012300 00520570135 - PHARMACIE [FRW - I&M BANK LIMITED]		3,815,944	11,915,655
311302-5400016000 496136481610153 - FONCTIONNEMENT UMURENGE WA NKOMBO [FRW - BPR Bank Rwanda Plc]		1,846,246	206,959
311302-5400019300 00540042873929 - C.S NYAKARENZO /FARMACIE [FRW - BANK OF KIGALI]		1,949,852	5,286,366
311303-5400003001 0060133808912001 - GF/RBF-MALARIA/ HOPITAL GIHUNDWE [FRW - ECOBANK]		2,638,246	2,738,101
311303-5400005000 2306 - VUP FINANCIAL SERVICES REVOLVING FUNDS 3rd SCHEMES [FRW - UMURENGE SACCO]		5,309,300	9,874,750
311303-5400006000 0177 - FONCTIONNEMENT Y'UMURENGE MURI SACCO [FRW - UMURENGE SACCO]		2,095,534	521,117

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311303-5400007000 5533 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		3,869,800	9,574,400
311303-5400008300 000540038882377 - GF-RBF-MALARIA/C.S. GIHEKE [FRW - BANK OF KIGALI]		192,500	161,000
311303-5400010000 515 - INYUBAKO Y'AMASHURI [FRW - BPR Bank Rwanda Plc]		-	44,258
311303-5400011000 4737 - VUP FS 3RD SCHEME [FRW - UMWALIMU SACCO]		2,118,456	5,372,456
311303-5400012000 5886 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		754,250	2,996,450
311303-5400012300 00520570717 - GF/RBF-HIV [FRW - I&M BANK LIMITED]		209,951	2,014
311303-5400014000 6212. - VUP FINANCIAL SERVICES 3RD SCHEME [FRW - UMURENGE SACCO]		8,287,150	9,908,300
311303-5400015000 5276 - VUP FS [FRW - UMURENGE SACCO]		269,506	760,406
311303-5400016000 4346 - UBWATO BWUMURENGE WA NKOMBO [FRW - UMURENGE SACCO]		2,755,942	1,290,850
311303-5400018000 7405 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		675,500	4,706,600
311303-5400019300 00540036718065 - GF/SSF/HIV-CSNYAKARENZO [FRW - BANK OF KIGALI]		4,433	99
311303-5400020000 5467 - VUP FINANCIAL SERVICES FUNDS 3rd SCHEME [FRW - UMURENGE SACCO]		6,307,042	7,748,792
311303-5400021000 3956 - VUP FINANCIAL SERVICES 3RD SCHEME SECTOR [FRW - UMURENGE SACCO]		3,135,450	2,199,750
311304-5400000000 1000018698 - DISTRICT DE RUSIZI [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		1,186,406,714	413,192,098
311304-5400004000 4808 - VUP FINANCIAL SERVICES FUNDS 3rd SCHEMES [FRW - UMURENGE SACCO]		17,429,540	16,112,270
311304-5400008000 5905 - VUP FINANCIAL SERVICES 3RD SCHEME GIHEKE SECTOR [FRW - UMURENGE SACCO]		13,953,401	13,315,601
311304-5400008300 000540032433493 - G.F-RBF-HIV/C.S GIHEKE [FRW - BANK OF KIGALI]		557,361	10,846
311304-5400009000 5847 - VUP FINANCIAL SERVICES FUNDS 3rd SCHEMES [FRW - UMURENGE SACCO]		2,574,340	4,286,597
311304-5400010000 5963 - VUP FINANCIAL SERVICES REVOLVING FUNDS 3rd SCHEME [FRW - UMURENGE SACCO]		16,310,150	23,168,050
311304-5400012300 00520570814 - MALARIA [FRW - I&M BANK LIMITED]		121,768	108,868
311304-5400013000 5542. - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		6,549,395	10,451,050
311304-5400016000 4808' - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		20,645,182	22,121,200
311304-5400019000 06976 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		4,996,255	1,722,005
311304-5400019300 000540038501451 - RBF MALARIA CS NYAKARENZO [FRW - BANK OF KIGALI]		4,000	3,500
311305-5400000000 1000018647 - AKARERE KA RUSIZI/CDF DEVELOPPEMENT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		642,706,841	1,047,492,240
311305-5400003001 0060133812342301 - TB-NSF/GRANT/HOPITAL GIHUNDWE [FRW - ECOBANK]		525,543	30,702
311305-5400008300 490428628310125 - UBUVUZI BWABATURAGE [FRW - BPR Bank Rwanda Plc]		92,440	131,200

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311305-5400019300 01390069231 - C.S-NYAKARENZO/SRH [FRW - COMPAGNIE GENERALE DE BANQUE]		2,366	2,366
311306-5400003001 00054003267819 - DISTRICT GIHUNDWE/ SALAIRE [FRW - BANK OF KIGALI]		16,550,146	12,365,713
311306-5400006000 5313 - VUP THIRD SCHEME [FRW - UMURENGE SACCO]		5,161,682	9,721,182
311306-5400017000 5551 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		5,320,899	15,672,449
311306-5400019300 6799200947 - CS NYAKARENZO UBUVUZI BW'ABATURAGE [FRW - ECOBANK]		83,749	42,935
311307-5400012300 4401280091 - COMPTE BROQUE CENTRE DE SANTE GIHUNDWE [FRW - BPR Bank Rwanda Plc]		3,750,974	811,480
311308-5400003001 00054064143504 - GAVI-HSS-GIHUNDWE HOSPITAL OP.ACC [FRW - BANK OF KIGALI]		56,016	153,506
311309-5400003001 00054028904010 - HOPITAL GIHUNDWE V/C AMBULANCE [FRW - BANK OF KIGALI]		5,909,013	2,889,919
311311-5400000000 1000041676 - RUSIZI DISTRICT WATER SUPPLY [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		20,170	16,083,039
311311-5400003001 000540031748635 - HOPITAL GIHUNDWE/PARTENAIRES [FRW - BANK OF KIGALI]		27,783,847	73,681,939
311312-5400000000 1000043067 - RUSIZI DISTRICT SSIT REVOLVING TRUST FUND [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		13,954,273	21,043,062
311312-5400003001 000540003175768 - HOPITAL GIHUNDWE [FRW - BANK OF KIGALI]		51,185,536	57,203,883
311313-5400000000 1000045639 - RUSIZI SOCIAL PROTECTION PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		5,000	5,000
311313-5400003001 0060133812851601 - CGBV HOPITAL GIHUNDWE [FRW - ECOBANK]		3,008,622	331,464
311315-5400000000 1000049529 - RUSIZI CHWs TICKET MODERATEUR FUNDS [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		5,056,732	4,556,632
311317-5400000000 1000053569 - RUSIZI DISTRICT QUALITY BASIC EDUCATION FOR HUMAN CAPITAL DEVELOPMENT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		94,637,355	343,974,088
311318-5400000000 1000055324 - RUSIZI DISTRICT BARAMBE PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		255,745	53,142,156
311321-5400000000 1000057564 - RUSIZI DISTRICT NAP OPERATION PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		56,182,711	5,605,014
311322-5400000000 1000057769 - RUDP II [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		8,278,658	420,143,519
311323-5400000000 1000080213 - SPRP PROJECT RUSIZI DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		13,342,999	9,740,868
311324-5400000000 1000106115 - SOCIAL PROTECTION TRANSFORMATION PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		39,189,573	171,146,674
311326-5400000000 1000034505 - RUSIZI DISTRICT REVENUES IREMBO [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		-	604,872
311327-5400000000 1000107243 - CDAT PROJECT RUSIZI DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		181,053,426	87,742,500
Accounts Receivables	35	955,779,168	781,921,751
312101 Accounts receivables - Customers		14,272,740	20,248,620
312103 Accounts Receivables-Health Insurers		278,999,825	221,574,307
312104 Accounts receivable - RRA districts revenue - Exchange transaction		-	-
312108 Receivable from VUP-Financial Services beneficiaries		536,339,559	485,064,222

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
312109 Accounts receivable - Revenue collected by RRA on behalf of Decentralised Entities		119,306,054	51,074,516
312209 Maternity Leave Scheme Contributions Receivable		3,853,520	952,616
312401 Inter Receivable between Budget Agencies - Control account		3,007,470	3,007,470
Prepayments and other current assets	38	1,627,435	1,024,168,920
312801 Advance payments on Works Contracts		-	1,017,523,943
312802 Advance payments on Goods and Services Contracts		1,627,435	6,644,977
Property, Plant and Equipment (PPE)	47	110,105,505,944	-
362101 Commercial buildings and structures		5,117,552,654	-
362103 Public buildings and structures		12,459,171,548	-
362105 Education and research buildings and structures		11,180,698,487	-
362106 Health facility buildings and structures		7,545,455,429	-
362107 Residential buildings and structures		3,364,319,388	-
362108 Sport and entertainment buildings and structures		176,434,300	-
362109 Industrial buildings and structures		54,477,576	-
362110 Agricultural buildings and structures		477,558,581	-
362701 Accumulated Depreciation- Commercial and entertainment buildings and structures		(11,771,640)	-
362703 Accumulated Depreciation- Public buildings and structures		(26,592,272)	-
362705 Accumulated Depreciation- Education and research buildings and structures		(21,469,986)	-
362706 Accumulated Depreciation- Hospital buildings and structures		(11,490,497)	-
362707 Accumulated Depreciation- Accommodation buildings and structures		(7,513,690)	-
362708 Accumulated Depreciation- Sports and health buildings and structures		(331,714)	-
362709 Accumulated Depreciation- Industrial buildings and structures		(154,927)	-
362710 Accumulated Depreciation- Agricultural, farming and fishing buildings and structures		(2,234,191)	-
371101 Road Transport Equipment		527,923,628	-
371501 Accumulated Depreciation - Road Transport Equipment		(4,882,550)	-
363101 Roads networks		69,276,727,374	-
363508 Construction in Progress - Other structures (Stock)		964,720,714	-
363701 Accumulated Depreciation - Roads networks		(1,191,305,831)	-
372110 Medical Equipment		50,000,000	-
372113 Furniture and furnishings		45,483,500	-
372115 Domestic appliances		780,000	-
372408 Accumulated Depreciation - Medical Equipment		(833,333)	-
372413 Accumulated Depreciation - Furniture and furnishings		(1,610,967)	-
372415 Accumulated Depreciation - Domestic appliances		(25,140)	-
373102 Computers		118,877,000	-
373103 Computer accessories		900,000	-
373105 Computer printers		21,089,300	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
373108 Fixed, optical and network services equipment		550,000	-
373109 Network security equipment		3,340,000	-
373110 Printing and Photographic and Audio and Visual Equipment		3,700,000	-
373402 Accumulated Depreciation - Computers		(3,302,142)	-
373403 Accumulated Depreciation - Computer accessories		(24,999)	-
373405 Accumulated Depreciation - Computer printers		(585,827)	-
373408 Accumulated Depreciation - Fixed, optical and network services equipment		(3,055)	-
373409 Accumulated Depreciation - Network security equipment		(55,666)	-
373410 Accumulated Depreciation- Printing and Photographic and Audio and Visual Equipment		(65,108)	-
Accounts Payables	49	1,380,830,741	1,607,390,132
412101 Outstanding Payment to Suppliers		823,813,219	255,847,341
412104 Returned salaries		76,422	-
412105 Returned payments		64,834,739	25,054,137
412107 Transit funds control account		78,835,979	80,574,540
412108 Other Accounts Payable		214,658,037	832,244,245
412109 Mission allowance Payable		7,418,400	5,195,218
412201 Compensation of employees		-	244,717,364
412209 Maternity Leave Scheme Contributions Payables.		1,302	1,302
412501 Retained Performance Securities		191,192,643	163,755,985
Tax liabilities	52	48,354,582	34,742,164
412401 VAT Payable - Input VAT		25,754,397	26,779,310
412402 WHT Payable		16,178,422	4,574,004
412403 Defaulting Penalties		6,421,763	2,607,041
412404 VAT Payable - Output VAT		-	781,809
Opening Balances	65	112,228,606,852	836,108,313
511101 Currency and Deposits Opening balance		815,437,280	815,437,280
511102 Accounts Receivable Opening balance		511,484,714	511,484,714
511103 Payable opening balance		(490,813,681)	(490,813,681)
511202 Opening Balance Non Current Assets: Investments in associates		2,397,799,239	-
511502 Building other than dwellings Opening balance		37,980,607,784	-
511503 Other structures Opening balance		70,241,448,088	-
511601 Transport equipment Opening balance		527,923,628	-
511602 Machinery and equipment other than transport equipment Opening balance		96,263,500	-
511603 ICT equipment Opening balance		148,456,300	-
Adjustments on cash and cash equivalents	66	14,383,764	14,996,105
512101 Prior year errors Adjustment-Currency and Deposits		14,383,764	14,996,105
Adjustments on Receivables	67	168,906,064	289,888,650

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
512102 Prior year errors Adjustment-Accounts Receivable		168,906,064	289,888,650
Adjustments on non current assets	69	-	-
512204 Changes in accounting policies Adjustment-Direct investment Adjustments		1,564,603,927	1,564,603,927
514101 Transfer of financial asset to other Government Units		(1,564,603,927)	(1,564,603,927)
Adjustments on current liabilities	70	269,842,021	20,780,376
512103 Payables Adjustment		269,842,021	20,780,376
Accumulated surplus/(deficit)	72	5,133,484,821	2,023,613,583
521101 Accumulated Surplus/Deficit		5,133,484,821	2,023,613,583
Surplus / (deficit) for the period	73	(3,109,871,238)	163,890,751
513101 Surplus/Deficit		(3,109,871,238)	163,890,751
Payment of Capital Items	76	5,594,502,652	-
511505 Building and Structure-Reversal of Capital Expenditure		5,511,228,373	-
511604 Machinery and Equipment-Reversal of Capital Expenditure		83,274,279	-
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO
Date: September 14, 2024, 10:13:12	Date: September 15, 2024, 10:55:39	Date: September 15, 2024, 12:26:41	Date: September 15, 2024, 03:06:20

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	5400000000	RUSIZI DISTRICT
2.	5400003001	GIHUNDWE HOSPITAL
3.	5400004000	BUTARE SECTOR
4.	5400005000	BUGARAMA SECTOR
5.	5400006000	BWEYEYE SECTOR
6.	5400007000	GASHONGA SECTOR
7.	5400008000	GIHEKE SECTOR
8.	5400008300	GIHEKE Health Center
9.	5400009000	GIHUNDWE SECTOR
10.	5400010000	GIKUNDAMVURA SECTOR
11.	5400011000	GITAMBI SECTOR
12.	5400012000	KAMEMBE SECTOR
13.	5400012300	GIHUNDWE Health Center
14.	5400013000	MUGANZA SECTOR
15.	5400014000	MURURU SECTOR
16.	5400015000	NKANKA SECTOR
17.	5400016000	NKOMBO SECTOR
18.	5400017000	NKUNGU SECTOR
19.	5400018000	NYAKABUYE SECTOR
20.	5400019000	NYAKARENZO SECTOR
21.	5400019300	NYAKARENZO Health Center
22.	5400020000	NZAHABA SECTOR
23.	5400021000	RWIMBOGO SECTOR



10 . CONSOLIDATED DISCLOSURES

Entity Type:

Attached List

1 - Breakdown of the inventory of supplies and consumables

CODE	DESCRIPTION	CURRENT VALUE AS AT 2023-06-30	VALUE (ADJUSTMENTS)	VALUE (ADDITIONS)	VALUE (CONSUMED)	BALANCE VALUE AS AT 2024-06-30
331	Consumable stores	32,049,887	0	106,320,197	110,579,738	27,790,346
332	Maintenance materials	4,763,490	0	35,514,556	40,278,046	0
333	Medical Supplies	53,457,203	0	336,489,850	345,704,456	44,242,597
334	Animal and Veterinary Products	0	0	0	0	0
335	Military Inventories	0	0	0	0	0
339	Assets held for sale or distribution	0	0	0	0	0
3391	Electrical materials	0	0	0	0	0
3392	Construction materials	0	0	0	0	0
336	Strategic Stocks	0	0	0	0	0
337	Educational materials held for distribution	0	0	0	0	0
338	Work in Progress	0	0	0	0	0
	Total	90,270,580	0	478,324,603	496,562,240	72,032,943

2 - Summary of physical assets

CODE	DESCRIPTION	CURRENT VALUE AS AT 2023-06-30	CURRENT QUANTITY AS AT 2023-06-30	VALUE (ADJUSTMENTS)	QUANTITY (ADJUSTMENTS)	VALUE (ADDITIONS)	QUANTITY (ADDITIONS)	VALUE (CONSUMED)	QUANTITY (CONSUMED)	BALANCE VALUE AS AT 2024-06-30	BALANCE QUANTITY AS AT 2024-06-30
347	Heritage and Valuables assets	0	0	0	0	0	0	0	0	0	0
349	Investment Property	0	0	0	0	0	0	0	0	0	0
350	Work in Progress	0	0	0	0	0	0	0	0	0	0
341	Structures and Buildings	3,600,828,363	34	-3,600,339,063	-33	0	0	0	0	489,300	1
342	Transport Equipment	321,500,000	17	-321,500,000	-17	0	0	0	0	0	0
343	Machinery and equipment	793,033,413	1,942	-169,109,870	-2	900,000	1	0	0	624,823,543	1,941
346	Land	2,229,078,828	1	-2,229,078,828	-1	0	0	0	0	0	0
348	Leased assets	0	0	0	0	0	0	0	0	0	0
345	Biological Assets	0	0	0	0	0	0	0	0	0	0
344	Service concession assets	0	0	0	0	0	0	0	0	0	0
	Total	6,944,440,604	1,994	-6,320,027,761	-53	900,000	1	0	0	625,312,843	1,942

3 - Summary of Biological assets

CODE	DESCRIPTION	CURRENT VALUE AS AT 2023-06-30	CURRENT QUANTITY AS AT 2023-06-30	VALUE (ADJUSTMENTS)	QUANTITY (ADJUSTMENTS)	VALUE (ADDITIONS)	QUANTITY (ADDITIONS)	VALUE (CONSUMED)	QUANTITY (CONSUMED)	BALANCE VALUE AS AT 2024-06-30	BALANCE QUANTITY AS AT 2024-06-30
345102	Livestock- Large animal	0	0	0	0	0	0	0	0	0	0
345101	Livestock- Small animal	0	0	0	0	0	0	0	0	0	0
345202	Miseum touristic wild animals	0	0	0	0	0	0	0	0	0	0
345203	Zoo Touristic animal	0	0	0	0	0	0	0	0	0	0
345499	Other Fruits bearer plants	0	0	0	0	0	0	0	0	0	0
345301	Aqua touristic Animals	0	0	0	0	0	0	0	0	0	0
345401	Tea plants	0	0	0	0	0	0	0	0	0	0
345402	Coffee plants	0	0	0	0	0	0	0	0	0	0
345403	Fruits bearer plants	0	0	0	0	0	0	0	0	0	0
345405	Forests	0	0	0	0	0	0	0	0	0	0
345103	Livestock- Pets	0	0	0	0	0	0	0	0	0	0
345199	Livestock- Others	0	0	0	0	0	0	0	0	0	0

345201	National parks touristic wild animals	0	0	0	0	0	0	0	0	0	0
345498	Other plants assets	0	0	0	0	0	0	0	0	0	0
345299	Other touristic animals	0	0	0	0	0	0	0	0	0	0
345302	Aqua Animals- Fishes	0	0	0	0	0	0	0	0	0	0
345404	Sericulture animals	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0

4 - Summary of intangible assets (Balances)

CODE	DESCRIPTION	CURRENT VALUE AS AT 2023-06-30	CURRENT QUANTITY AS AT 2023-06-30	VALUE (ADJUSTMENTS)	QUANTITY (ADJUSTMENTS)	VALUE (ADDITIONS)	QUANTITY (ADDITIONS)	VALUE (CONSUMED)	QUANTITY (CONSUMED)	BALANCE VALUE AS AT 2024-06-30	BALANCE QUANTITY AS AT 2024-06-30
3513	Mastheads and publishing titles	0	0	0	0	0	0	0	0	0	0
3514	Intangible assets - Computer software	0	0	0	0	0	0	0	0	0	0
3515	Copyrights, patents, and other industrial property rights, service, and operating rights	0	0	0	0	0	0	0	0	0	0
3516	Recipes, formulae, models, designs, and prototypes	0	0	0	0	0	0	0	0	0	0
3517	Intangible assets under development	0	0	0	0	0	0	0	0	0	0
3518	Intangible Heritage Assets	0	0	0	0	0	0	0	0	0	0
3511	Licences and franchise	0	0	0	0	0	0	0	0	0	0
3519	Website costs	0	0	0	0	0	0	0	0	0	0
3591	Unclassified intangible assets- Other intangible assets	0	0	0	0	0	0	0	0	0	0
3512	Brand names	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0

5 - Service concession agreements by Cluster

CODE	NAME OF ASSET UNDER CONCESSION	OPERATOR	GRANTOR	DURATION	STARTING DATE	GOVERNMENT COMMITMENTS	VALUE OF CONCESSED ASSETS	ANNUAL CONCESSION FEE	CONCESSION FEE PAID	CONCESSION FEE OUTSTANDING
.	NONE		0.	0.0	2024-06-30	0.00	0	-	0	0
0	0	0	0	0.0	2021-04-01	0.00	0	0	0	0
					Total		0	0	0	0

6 - Public Private partnership (other than concession)

CODE	TYPE OF PARTNESHIP	OPERATOR	GRANTOR	DURATION	STARTING DATE	COMMITMENT BY GOVERNMENT	VALUE OF COMMITMENT HONORED BY GOVERNMENT	COMMITMENT NOT YET HONORED	STATUS OF EXECUTION %
.	None		.0	0.0	2024-06-30	0.00	0	0	0
0	0	0	0	0.0	2021-04-01	0.00	0	0	0

7 - Leases

CODE	ENTITY NAME	OPERATOR	GRANTOR	DURATION	STARTING DATE	TOTAL LEASE AMOUNT	NUMBER OF INSTALLMENT	INSTALLMENT AMOUNT	TOTAL AMOUNT PAID
.	None		0	0.0	2024-06-30	0	0	0	0
0	0	0	0	0.0	2022-06-30	0	0	0	0
					Total	0	0.0	0	0

8 - Summary of contingent liabilities

CODE	CONTINGENT LIABILITY	NATURE/DESCRIPTION OF UNDERLYING OF GOR OBLIGATION	ESTIMATED VALUE CURRENT PERIOD	ESTIMATED VALUE PREVIOUS PERIOD
648	Unliquidated damages	0	0	649

Taxes, fines and penalties disputed	0	0	650	Other
0	0	647	Liquidated damages	0
0	645	Outstanding lawsuits	135,098,154	135,098,154
646	Warrantees / Guarantees	0	0	

9 - Outstanding recoverable taxes

CODE	TYPE OF TAX	AMOUNT DECLARED NOT PAID AS AT 2023-06-30	AMOUNT DECLARED NOT PAID AS AT 2024-06-30
142	Sales Of Goods And Services	0	0
143	Fines, Penalties, And Forfeits	0	0
111	Taxes On Income, Profits Or Capital Gains	0	0
112	Taxes On Payroll And Workforce	0	0
113	Tax On Property Income	11,414,257	0
114	Taxes On Goods And Services	0	0
115	Taxes On International Trade And Transactions	0	0
141	Property Income	114,444,270	0
	Total	125,858,527	0

10 - Outstanding recoveries of training costs

CODE	TYPE OR CLASS OF SPONSORSHIP	PERIOD ENDED 2023-06-30	PERIOD ENDED 2024-06-30
01	Professional courses	0	0
2	Academic courses	0	0
3	Training and workshop	0	0
	Total	0	0

35 - Summary of contingent assets

CODE	CONTIGENT ASSET	ESTIMATED VALUE CURRENT PERIOD	ESTIMATED VALUE PREVIOUS PERIOD
0351	Outstanding lawsuits from third party	0	7,390,650
0352	Warrantees / Guarantees to be received	0	6,890,650
0353	Taxes, fines and penalties to be received	0	0
0354	Other contingent assets	0	0
	Total	0	14,281,300

13 - Summary of balances of financial service funds at each sector

DISTRICT CODE	DISTRICT NAME	OPENING BANK BALANCE	ADJUSTMENTS	TRANSFER FROM DISTRICT	TRANSFER TO DISTRICT	LOAN DISBURSED	LOAN RECOVERIES	BANK CHARGES	CLOSING BANK BALANCE CASH
5400017000	nkungu	15,672,449	0	0	0	22,200,000	11,864,950	16,500	5,320,899
999999999	GIKUNDAMVURA SECTOR	23,178,050	0	161,900	0	28,600,000	21,567,600	15,400	16,292,150
5400011000	GITAMBI	5,372,456	0	0	0	12,000,000	8,749,500	3,500	2,118,456
17	NZAHAHA	7,748,792	0	0	0	9,900,000	8,463,450	5,200	6,307,042
0016	Nkombo	24,614,440	0	0	0	4,195,708	325,450	99,000	20,645,182
03/06	GIHUNDWE SECTOR	4,252,340	0	0	0	11,500,000	10,061,300	5,800	2,807,840
5400007	GASHONGA	9,574,400	0	0	0	12,600,000	6,899,300	2,900	3,870,800
5400008000	GIHEKE	13,315,601	0	0	0	20,000,000	20,651,800	14,000	13,953,401
5400005000	BUGARAMA	9,889,750	0	0	0	11,000,000	6,424,850	5,300	5,309,300
5400013000	muganza sector	12,185,750	0	0	0	12,300,000	6,610,600	17,955	6,478,395
03/06	KAMEMBE SECTOR	2,966,450	0	0	0	37,138,900	34,831,900	5,200	654,250
5400006000	BWEYEYE	9,721,182	0	0	0	12,200,000	7,665,900	25,400	5,161,682
18	RWIMBOGO	2,199,750	0	0	0	9,284,600	10,220,800	3,500	3,132,450
5400014000	MURURU SECTOR	9,908,300	0	0	0	20,883,600	19,274,850	12,400	8,287,150
5400015000	nkanka sector	590,406	0	0	0	2,900,000	2,587,600	8,500	269,506
54000	5400004000-	16,112,270	0	0	0	9,200,000	10,556,170	38,900	17,429,540
5400019000	NYAKARENZO SECTOR	952,355	0	0	0	2,000,000	6,044,300	400	4,996,255
54000	RUSIZI	4,706,600	0	0	0	11,500,000	7,472,500	3,600	675,500
	Total	172,961,341	0	161,900	0	249,402,808	200,272,820	283,455	123,709,798

14 - Disclosure note for debtors of financial service old scheme

SECTOR CODE	SECTOR NAME	DISTRICT CODE	NUMBER OF DEBTORS AS AT 2023-06-30	AMOUNT DUE AS AT 2023-06-30	RECOVERIES DURING THE YEAR	NUMBER OF DEBTORS AS AT 2024-06-30	AMOUNT DUE AS AT 2024-06-30
03/06	GIHUNDWE SECTOR	54000090000	0	0	0	0	0
5400014000	MURURUSECTOR	RUSIZI DISTRICT	0	0	0	0	0

03/06	KAMEMBE SECTOR	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	RWIMBOGO	06	0	0	0	0	0	0	0	0	0	0	0	0
5400006000	BWEYEYE	5400000000	42	0	42	0	3,978,600	-						
5400018000	NYAKABUYE	54000	0	0	0	0	0	0						
54000170000	NKUNGU SECTOR	5400000000	0	0	0	0	0	0						
999999999	54000	RUSIZI DISTRICT	4	222,650	0	0	0	-						
5400008000	GIHEKE	5400000000	0	0	0	0	0	0						
5400019000	NYAKARENZO	5400000000	0	0	0	0	0	-						
5400013000	muganza	5400000000	0	0	0	0	0	0						
5400007000	GASHONGA	540000	0	0	0	0	0	0						
17	NZAHABA	54	0	0	0	0	0	0						
5400015000	nkanka sector	54000	0	0	0	0	0	0						
5400004000	Butare	5400000000	128,600	128,600	3	0	-							
5400005000	BUGARAMA SECTOR	5400000	0	0	0	0	0	0						
0016	Nkombo	0306	0	0	0	0	0	0						
		Total	128,646	351,250	45	3,978,600	0							

15 - Summary of Financial Performance of Sub District Entities (Non budget agencies)

DISTRICT CODE	DISTRICT NAME	SUBSIDIARY CATEGORY	OPENING BALANCES	ADJUSTMENTS ON OPENING BALANCES	TRANSFERS FROM DISTRICTS	TRANSFERS FROM OTHER ENTITIES	OWN REVENUES	TOTAL EXPENSES	SURPLUS OR DEFICIT	BANK BALANCES	CASH BALANCES	ACCOUNT RECEIVABLES	ACCOUNT PAYABLES	FUND BALANCE AT PERIOD END
0003		Primary Schools	153,901,468	0	277,021,637	0	113,186,208	473,375,143	-83,167,298	109,268,874	127,825	960,735	39,623,264	70,734,170
0005		Non Public Health Centers	-63,452,032	0	0	437,556,243	725,345,085	1,204,025,085	-41,123,757	106,854,524	295,055	53,122,036	264,847,404	-104,575,789
0004		Secondary Schools	492,687,740	0	731,177,269	0	2,954,167,076	3,736,241,946	-50,897,601	596,154,742	277,277	48,669,430	203,311,310	441,790,139
0002		Non Public District Hospitals	-220,563,202	0	8,318,626	639,803,862	734,414,525	1,275,542,322	106,994,691	26,574,981	0	239,581,070	379,724,562	-113,568,511
		Total	362,573,974	0	1,016,517,532	1,077,360,105	4,527,112,894	6,689,184,966	-68,193,965	838,853,121	700,157	342,333,271	887,506,540	294,380,009

17 - Arrears on land lease fees

DISTRICT CODE	DISTRICT NAME	PRINCIPAL DUE	INTEREST DUE	PENALTIES	TOTAL DUE AS AT 2023-06-30	PENSION ASSETS 2023-06-30	UNFUNDED PENSION LIABILITIES 2024-06-30
00	00	-	0	0	0	-	0
	Total	0	0	0	0	0	0

18 - Non-filers for land lease fees

DISTRICT CODE	DISTRICT NAME	PRINCIPAL DUE	INTEREST DUE	PENALTIES	TOTAL DUE AS AT 2023-06-30	PENSION ASSETS 2023-06-30	UNFUNDED PENSION LIABILITIES 2024-06-30
5400000000	00	00	0	0	0	0	-
	Total	0	0	0	0	0	0

20 - Decentralized taxes filed not yet paid

CODE	TAX TYPE	TAX DUE (FRW)	INTEREST ACCRUED AS AT 2023-06-30	PENALTIES ACCRUED 2023-06-30	TOTAL TAX DUE AS AT 2024-06-30
54	PT TL RI FEES	115,214,699	8,222,333	15,807,218	139,244,250
	Total	115,214,699	8,222,333	15,807,218	139,244,250

23 - Explanations for budget execution variances

CODE	COMPONENT NAME	REVISED BUDGET	ACTUAL	VARIANCE	PERCENTAGE	EXPLANATION
60002	Net incurrence of liabilities (G)	0	0	0	0	None
10005	Voluntary Transfers other than grants	0	0	0	0	No variance
20008	Transfer to reporting entities	0	4,611,480	-4,611,480	0	Not planned
600021	Borrowings - Domestic	0	0	0	0	None
20001	Compensation of Employees	0	0	0	0	No variance
10009	Transfers from subsidiary units	0	0	0	0	No variance
10008	Transfers from reporting entities	0	0	0	0	None
20012	Benefits payments	0	0	0	0	No variance

10010	Revenue from exchange transactions	0	0	0	0	No variance
10008	Transfers from reporting entities	0	0	0	0	No variance
20009	Transfers to subsidiary units	1,354,000	504,000	850,000	37	See attached document for explanation
10000	REVENUE	1,214,972,695	1,024,914,003	190,058,692	84	See attached document for explanations
20003	Finance cost	0	0	0	0	None
600023	Repayment of borrowings	0	0	0	0	None
20007	Transfer to debt beneficiaries	0	0	0	0	No variance
20010	Social Benefits	3,837,404,564	3,217,492,823	619,911,741	84	The variance was caused by the fact that all expected revenues for the period was not generated reason why some expenditures were not incurred as planned
10011	Other revenue	0	0	0	0	None
30000	OPERATING BALANCE (C=A-B)	0	0	0	0	None
60002	Net incurrence of liabilities (G)	0	0	0	0	No variance
600024	Transfer received from public debts	0	0	0	0	No variance
40000	MOVEMENT IN NON FINANCIAL FIXED ASSETS (D)	0	0	0	0	None
20002	Use of Goods and Services	1,389,122,504	1,245,229,667	143,892,837	90	See attached document for explanation
20011	Other expenses	150,675,692	133,603,495	17,072,197	89	The variance was caused by the fact that all expected revenues for the period was not generated reason why some expenditures were not incurred as planned
10003	Fines penalties and forfeits	0	0	0	0	No variance
600021	Borrowings - Domestic	0	0	0	0	No variance
10009	Transfers from subsidiary units	0	0	0	0	None
20006	Social Benefits	2,585,508	934,460	1,651,048	36	See attached document for explanation
60001	Net acquisition of financial assets (F)	0	0	0	0	None
20004	Subsidies	0	0	0	0	None
20013	Exchange Loss	0	0	0	0	No variance
20001	Compensation of Employees	0	0	0	0	None
10005	Other revenue	0	0	0	0	None
40000	MOVEMENT IN NON FINANCIAL FIXED ASSETS (D)	0	0	0	0	No variance
10004	Grants received	0	0	0	0	No variance
10006	Transfers from National Treasury	40,037,128,324	32,266,366,447	7,770,761,877	81	The variance in budget execution was caused by the facts that some transfer in this item was recorded in Transfers from subsidiary units
10010	Revenue from exchange transactions	0	0	0	0	None
50000	NET BORROWING (E=C-D)	0	0	0	0	No variance
40002	Disposal of non-financial assets	0	0	0	0	No variance
10000	RESOURCES (A)	458,765,139,654	42,143,817,288	416,621,322,366	9	The Variance is due to the fact that some of budgeted revenues was not received
10004	Transfers from other Government Reporting entities	261,573,863	221,641,369	39,932,494	85	See attached document for explanation
20008	Transfer to reporting entities	837,031,685	708,583,522	128,448,163	85	The variance was caused by the fact that all expected revenues for the period was not generated reason why some expenditures were not incurred as planned
20011	Other expenses	0	0	0	0	None
20002	Use of Goods and Services	0	0	0	0	No variance
600022	Borrowings - External	0	0	0	0	No variance
20013	Exchange Loss	0	0	0	0	None
20003	Finance cost	0	0	0	0	No variance
10006	Transfers from National Treasury	0	0	0	0	None
20000	PAYMENTS (B)	0	0	0	0	No variance
60000	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Financing) (H=G-F)	0	0	0	0	No variance
40001	Acquisition of non-financial assets	0	0	0	0	No variance
20012	Benefits payments	0	0	0	0	None

60000	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Financing) (H=G-F)	0	0	0	0	None
60001	Net acquisition of financial assets (F)	7,440,708,801	5,570,981,073	1,869,727,728	75	The variance was caused by the fact that all expected revenues for the period was not generated reason why some expenditures were not incurred as planned
10012	Foreign currency exchange gain	0	0	0	0	None
40001	Acquisition of non-financial assets	50,674,496	23,521,579	27,152,917	46	See attached document for explanation
10002	Social contributions	0	0	0	0	None
10001	Tax Revenue	0	0	0	0	None
10011	Other revenue	2,541,884,837	14,888,194	2,526,996,643	1	Variance was due to the facts the revenue from this item were attributed to other budget line
600023	Repayment of borrowings	0	0	0	0	No variance
50000	NET BORROWING (E=C-D)	0	0	0	0	None
20010	Social Benefits	0	0	0	0	None
20007	Other expenses	23,160,050	29,781,911	-6,621,861	129	See attached document for explanation
20000	PAYMENTS (B)	0	0	0	0	None
20005	Grants and Transfers to other government entities	0	0	0	0	None
10002	Social contributions	0	0	0	0	No variance
40002	Disposal of non-financial assets	0	0	0	0	None
30000	OPERATING BALANCE (C=A-B)	0	0	0	0	No variance
10003	Fines penalties and forfeits	0	0	0	0	None
600022	Borrowings - External	0	0	0	0	None
600024	Transfer received from public debts	0	0	0	0	None
20005	Grants awarded	0	0	0	0	No variance
20009	Transfers to subsidiary units	0	0	0	0	No variance
20004	Subsidies	0	0	0	0	No variance
10012	Foreign currency exchange gain	0	0	0	0	No variance
10001	Tax Revenue	746,638,655	833,826,699	-87,188,044	112	The variance is due to tax reform made where some tax rate was increased

31 - Intra entity transfers to

RECEIVING ENTITY CODE	RECEIVING ENTITY NAME	CURRENT AMOUNT	PREVIOUS AMOUNT
5400000000	RUSIZI DISTRICT	0	0
5400006000	BWEYEYE SECTOR	101,489,696	100,045,063
0000000000	CENTRAL TREASURY	0	0
5400009000	GIHUNDWE SECTOR	127,318,385	109,189,619
5400012000	KAMEMBE SECTOR	35,203,020	32,553,020
5400000000	RUSIZI DISTRICT	11,200,000	0
5400008300	GIHEKE Health Center	3,031,540	6,663,725
5400000000	RUSIZI DISTRICT	0	0
5400000000	RUSIZI DISTRICT	0	0
5400005000	BUGARAMA SECTOR	24,515,063	23,088,763
5400011000	GITAMBI SECTOR	20,691,749	19,277,116
5400012300	GIHUNDWE Health Center	1,579,940	5,131,025
5400000000	RUSIZI DISTRICT	40,000	-
5400000000	RUSIZI DISTRICT	0	0
5400000000	RUSIZI DISTRICT	130,000	0
5400000000	RUSIZI DISTRICT	0	0
5400000000	RUSIZI DISTRICT	0	0
5400021000	RWIMBOGO SECTOR	21,463,522	21,583,360
5400000000	RUSIZI DISTRICT	0	0
5400015000	NKANKA SECTOR	20,003,200	18,579,400
5400000000	RUSIZI DISTRICT	0	0
5400004000	BUTARE SECTOR	22,394,674	20,629,208
5400013000	MUGANZA SECTOR	24,655,755	23,145,289
5400014000	MURURU SECTOR	24,189,276	22,601,310
5400005000	BUGARAMA SECTOR	0	0
5400010000	GIKUNDAMVURA SECTOR	21,683,951	20,278,485
0000000000	CENTRAL TREASURY	0	0
5400016000	NKOMBO SECTOR	24,265,292	22,751,492
5400000000	RUSIZI DISTRICT	0	0
5400020000	NZAHABA SECTOR	21,898,294	21,130,857

000000000	CENTRAL TREASURY	0	0
5400015000	NKANKA SECTOR	0	0
5400018000	NYAKABUYE SECTOR	24,789,002	22,571,869
5400008000	GIHEKE SECTOR	27,728,259	26,193,626
5400000000	RUSIZI DISTRICT	0	0
5400017000	NKUNGU SECTOR	110,851,451	108,886,818
5400007000	GASHONGA SECTOR	23,969,314	22,464,681
5400000000	RUSIZI DISTRICT	0	0
5400019000	NYAKARENZO SECTOR	20,744,910	21,610,672
5400000000	RUSIZI DISTRICT	0	0
5400021000	RWIMBOGO SECTOR	0	0
	Total	713,836,293	668,375,398

1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: NBA Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Chief Budget Manager
Name: EMMANUEL HAKUZAYEZU	Name: Jean Bosco Majyambere	Name: Fred RWIRIRIZA	Name: Athanase MBYAYINGABO
Date: September 14, 2024, 10:13:12	Date: September 15, 2024, 10:55:39	Date: September 15, 2024, 12:26:41	Date: September 15, 2024, 03:06:20

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	5400000000	RUSIZI DISTRICT
2.	5400003001	GIHUNDWE HOSPITAL
3.	5400004000	BUTARE SECTOR
4.	5400005000	BUGARAMA SECTOR
5.	5400006000	BWEYEYE SECTOR
6.	5400007000	GASHONGA SECTOR
7.	5400008000	GIHEKE SECTOR
8.	5400008300	GIHEKE Health Center
9.	5400009000	GIHUNDWE SECTOR
10.	5400010000	GIKUNDAMVURA SECTOR
11.	5400011000	GITAMBI SECTOR
12.	5400012000	KAMEMBE SECTOR
13.	5400012300	GIHUNDWE Health Center
14.	5400013000	MUGANZA SECTOR
15.	5400014000	MURURU SECTOR
16.	5400015000	NKANKA SECTOR
17.	5400016000	NKOMBO SECTOR
18.	5400017000	NKUNGU SECTOR
19.	5400018000	NYAKABUYE SECTOR
20.	5400019000	NYAKARENZO SECTOR
21.	5400019300	NYAKARENZO Health Center
22.	5400020000	NZAHANA SECTOR
23.	5400021000	RWIMBOGO SECTOR

