

REPUBLIC OF RWANDA



49-GISAGARA

4900-GISAGARA DISTRICT

4900000-GISAGARA DISTRICT

4900000000-GISAGARA DISTRICT

P.O.Box: Gisagara Southern Province

Tel:

Email: gisagaradistrict@gisagara.gov.rw

Financial Statements

For The Period ended 2024-06-30



1. Background of the institution

GISAGARA DISTRICT was constituted by the Organic Law No. 002/2022 of 12/12/2022 determining the administrative entities of the Republic of Rwanda, and is an agency and falls under the Ministry of **MINALOC**. The entity was incorporated in **Rwanda** under **23** Act of Parliament. The entity is domiciled in Southern province, Rwanda. The address of its registered office is:

P.O BOX 219
BUTARE – RWANDA

Principal Activities

The principal activity of the agency is provision to the public an easy and quick service

Management

The management who held office to the Month ended 30 June 2024 were:

No.	Name	Designation
	UWAMAHORO Carine	Executive Secretary
1.	HUNDWITIRO Hermenegilde	Division Manager
2.	MUDAHUNGA Gerard	Director of Finance
3.	MUSERUKA Abou-Bakar	Accountant



2 . Statement of Responsibilities

Budget Agency: 4900-GISAGARA DISTRICT
Department/Project: 4900000-GISAGARA DISTRICT
Cost center: 4900000000-GISAGARA DISTRICT
Cost Center TIN: 101932000

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 GISAGARA 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 GISAGARA DISTRICT. I further confirm that GISAGARA 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 GISAGARA DISTRICT will not continue operating as a going concern for the foreseeable future.

Name: Hermenegilde Hundwitiro

Title: Chief Budget Manager

Signed at: February 28, 2025, 09:03:12



3 . CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN- 2023/2024	PREVIOUS PERIOD : JUN- 2022/2023
ASSETS		45,453,984,949	1,938,822,624
CURRENT ASSETS		1,427,927,478	1,833,822,624
Cash and cash equivalents	34	861,998,071	1,164,223,556
Accounts Receivables-Current	35	565,929,407	669,599,068
Receivables from non-exchange transactions	36	-	-
NON CURRENT ASSETS		44,026,057,471	105,000,000
Investments in controlled entities, associates and joint ventures	43	105,000,000	105,000,000
Property, Plant and Equipment (PPE)	47	43,921,057,471	-
EQUITY AND LIABILITIES		45,453,984,949	1,938,822,624
CURRENT LIABILITIES		3,268,728,699	2,721,795,980
Accounts Payable-Current	49	3,053,973,987	2,530,218,210
Tax liabilities	52	214,754,712	191,577,770
NON CURRENT LIABILITIES		-	-
EQUITY/ NET ASSETS		42,185,256,250	(782,973,356)
Accumulated Opening Balance		40,851,076,084	(53,780,059)
Adjustments made during the period		(3,501,489)	39,415,969
Surplus/ (Deficit) for the Period		1,337,681,655	(768,609,266)
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
Date: February 28, 2025, 05:20:06	Date: February 28, 2025, 05:56:27	Date: February 28, 2025, 07:24:30	Date: February 28, 2025, 09:03:12

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	4900000000	GISAGARA DISTRICT
2.	4900003001	KIBILIZI HOSPITAL
3.	4900004000	GIKONKO SECTOR
4.	4900005000	GISHUBI SECTOR
5.	4900005300	GISHUBI HC
6.	4900006000	KANSI SECTOR
7.	4900007000	KIBILIZI SECTOR
8.	4900007300	KIBILIZI HC
9.	4900008000	KIGEMBE SECTOR
10.	4900008300	AGAHABWA HC
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17.	4900013300	MUSHA HC
18.	4900014000	NDORA SECTOR
19.	4900015000	NYANZA SECTOR
20.	4900015300	KIGEMBE HC
21.	4900016000	SAVE SECTOR



4 . CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

Entity Type:

Attached List

	NOTES	CURRENT PERIOD : JUN- 2023/2024	PREVIOUS PERIOD : JUN- 2022/2023
REVENUES		31,733,728,434	31,762,339,811
Taxes	01	136,091,800	122,129,690
Fines, penalties and forfeits	03	51,186,378	13,083,924
Voluntary Transfers other than grants	05	1,845,000	260,768,204
Transfers from National Treasury	06	27,155,143,439	25,360,142,580
Transfers from reporting entities	08	3,043,038,835	4,541,459,443
Revenue from exchange transactions	10	1,346,422,982	1,464,755,470
Other revenue	11	-	500
EXPENSES		30,396,046,779	32,530,949,077
Wages, Salaries and Employee Benefits	13	15,908,643,991	14,549,456,593
Goods and services	14	10,615,564,115	8,569,750,281
Capital expenditure	15	-	2,200,099,383
Depreciation and amortisation expense	16	26,822,619	-
Grants awarded	20	1,083,089,023	3,650,148,350
Transfers to reporting entities	23	30,014,534	27,534,367
Social assistance	25	2,599,177,468	3,324,312,297
Other expenses	26	132,735,029	209,647,806
OTHER GAINS AND LOSSES		-	-
INCOME TAX		-	-
SURPLUS / (DEFICIT) FOR THE PERIOD IS ATTRIBUTABLE TO		1,337,681,655	(768,609,266)
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
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21.	4900016000	SAVE SECTOR



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)		2,011,605,165	2,661,940,937
RECEIPTS		31,733,728,434	31,762,339,811
Taxes	01	136,091,800	122,129,690
Fines, penalties and forfeits	03	51,186,378	13,083,924
Voluntary Transfers other than grants	05	1,845,000	260,768,204
Transfers from National Treasury	06	27,155,143,439	25,360,142,580
Transfers from reporting entities	08	3,043,038,835	4,541,459,443
Revenue from exchange transactions	10	1,346,422,982	1,464,755,470
Other revenue	11	-	500
PAYMENTS		(30,369,224,160)	(30,330,849,694)
Wages, Salaries and Employee Benefits	13	(15,908,643,991)	(14,549,456,593)
Goods and services	14	(10,615,564,115)	(8,569,750,281)
Grants awarded	20	(1,083,089,023)	(3,650,148,350)
Transfers to reporting entities	23	(30,014,534)	(27,534,367)
Social assistance	25	(2,599,177,468)	(3,324,312,297)
Other expenses	26	(132,735,029)	(209,647,806)
ADJUSTED FOR		-	-
Changes in inventory		-	-
Changes in receivables		103,669,661	(42,078,559)
Changes in payables		546,932,719	1,233,113,410
Prior year adjustments		(3,501,489)	39,415,969
Foreign Currency Exchange differences		-	-
CASH FLOWS FROM INVESTING ACTIVITIES (B)		(2,313,830,650)	(2,200,099,383)
ACQUISITION OF CAPITAL ITEMS (NOTE 15&76)		(1,253,227,199)	(2,200,099,383)
ACQUISITION OF NON CURRENT ASSETS		(1,060,603,451)	-
Investments in controlled entities, associates and joint ventures	43	-	-
Property, Plant and Equipment (PPE)	47	(1,060,603,451)	-
CASH FLOW FROM FINANCING ACTIVITIES (C)		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (D)		(302,225,485)	461,841,554
CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD (E)		1,164,223,556	702,382,002
CASH AND CASH EQUIVALENT AT THE END OF THE PERIOD (F)		861,998,071	1,164,223,556
CONTROL		-	-
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:

Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
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21.	4900016000	SAVE SECTOR



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		(53,780,059)	(729,193,297)	(782,973,356)
Initial Opening Balance		364,670,559	-	364,670,559
Initial Opening Balances	65	364,670,559	-	364,670,559
Payment of Capital Items	76	-	-	-
Accumulated surplus from previous years		(1,069,983,301)	(768,609,266)	(1,838,592,567)
Accumulated surplus/(deficit)	72	(1,069,983,301)	(768,609,266)	(1,838,592,567)
Accumulated adjustments		651,532,683	39,415,969	690,948,652
Adjustments on cash and cash equivalents	66	(15,246,059)	420,517	(14,825,542)
Adjustments on Receivables	67	268,840,526	(2,958,126)	265,882,400
Adjustments on non current assets	69	364,013,531	-	364,013,531
Adjustments on current liabilities	70	33,924,685	41,953,578	75,878,263
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	NOTES	ACCUMULATED SURPLUS / DEFICIT 2022/2023	MOVEMENT DURING THE YEAR 2023/2024	TOTAL 2023/2024
CHANGES IN NET ASSETS ITEMS		(782,973,356)	42,968,229,606	42,185,256,250
Initial Opening Balance		364,670,559	41,634,049,440	41,998,719,999
Initial Opening Balances	65	364,670,559	42,887,276,639	43,251,947,198
Payment of Capital Items	76	-	(1,253,227,199)	(1,253,227,199)
Accumulated surplus from previous years		(1,838,592,567)	1,337,681,655	(500,910,912)
Accumulated surplus/(deficit)	72	(1,838,592,567)	1,337,681,655	(500,910,912)
Accumulated adjustments		690,948,652	(3,501,489)	687,447,163
Adjustments on cash and cash equivalents	66	(14,825,542)	(235,614)	(15,061,156)
Adjustments on Receivables	67	265,882,400	(6,073,217)	259,809,183
Adjustments on non current assets	69	364,013,531	-	364,013,531
Adjustments on current liabilities	70	75,878,263	2,807,342	78,685,605
<hr/>				
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:	
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager	
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro	
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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		32,262,887,374	33,782,242,503	31,733,728,434	2,048,514,069	93.9%
Taxes	01	153,160,459	193,860,616	136,091,800	57,768,816	70.2%
Fines, penalties and forfeits	03	11,712,848	16,080,076	51,186,378	(35,106,302)	318.3%
Voluntary Transfers other than grants	05	721,600	1,000,000	1,845,000	(845,000)	184.5%
Transfers from National Treasury	06	30,031,006,153	27,157,527,906	27,155,143,439	2,384,467	100.0%
Transfers from reporting entities	08	539,829,271	4,848,390,562	3,043,038,835	1,805,351,727	62.8%
Revenue from exchange transactions	10	1,118,651,399	1,028,154,018	1,346,422,982	(318,268,964)	131.0%
Other revenue	11	407,805,644	537,229,325	-	537,229,325	0.0%
PAYMENTS		31,403,209,255	31,411,011,133	30,369,224,160	1,041,786,973	96.7%
Wages, Salaries and Employee Benefits	13	17,108,899,675	15,865,712,725	15,908,643,991	(42,931,266)	100.3%
Goods and services	14	9,019,815,881	10,436,911,853	10,615,564,115	(178,652,262)	101.7%
Grants awarded	20	1,408,522,274	1,516,817,168	1,083,089,023	433,728,145	71.4%
Transfers to reporting entities	23	943,860,318	937,198,862	30,014,534	907,184,328	3.2%
Social assistance	25	2,876,110,403	2,592,623,650	2,599,177,468	(6,553,818)	100.3%
Other expenses	26	46,000,704	61,746,875	132,735,029	(70,988,154)	215.0%
ACQUISITION OF NON-CURRENT ASSETS		1,360,288,513	2,371,231,390	2,313,830,650	57,400,740	97.6%
ACQUISITION OF CAPITAL ITEMS(NOTE 15&76)		1,360,288,513	2,371,231,390	1,253,227,199	1,118,004,191	52.9%
ACQUISITION OF NON-CURRENT ASSETS		-	-	1,060,603,451	(1,060,603,451)	-
Property, Plant and Equipment (PPE)	47	-	-	1,060,603,451	(1,060,603,451)	-
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES		-	-	-	-	-
NET ACQUISITION OF FINANCIAL ASSETS		-	-	-	-	-
Investments in controlled entities, associates and joint ventures	43	-	-	-	-	-
NET INCURRENCE OF LIABILITIES		-	-	-	-	-

1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
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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 GISAGARA DISTRICT on Fri Feb 28 21:03:12 CAT 2025

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 GISAGARA 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.

Capital expenditure

This comprises expenditure incurred during the period where it is probable that such expenditure would lead to the acquisition, formation or construction of non-current assets and or capital formation and currently not at a stage of classification as a non-current asset or work in progress. This category of capital expenditure has been expensed during the year when it is incurred and specifically may include;

1. Categories of expenditures that are of a nature of non-current assets but cannot be recognized as such because of the threshold;
2. Expenditures contributing to capital formation but not linked to an asset i.e costs that may indirectly be attributable to assets yet to be acquired or formed;
3. Expenditures initiated by respective public entities with end result going to households with capital nature;
4. Environmental, climate related initiatives not controlled by government despite being initiated by government for the wellbeing of the community; and
5. Expenditures classified as development budget and hence capital in nature but fail to meet the test of an asset;

Examples of capital expenditure items to be expensed may include cost of feasibility studies, research costs, costs incurred to plant trees, entities buying schools & health facilities, materials to be distributed in subsidiary entities, amount paid during expropriation awaiting for land transfer process, amount paid for classified items, amount on Forest development and capital expenditure in sectors; health facilities; and development projects whose legacy assets are reported by line institutions.

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
Taxes	01	136,091,800	122,129,690
111104 Tax on rental income		11,745,103	8,983,115
113101 Property Tax		26,885,583	48,015,510
113104 Tax on Property - plots and land		-	-
113113 Tax on the sale of immovable property (Principal)		100,000	-
114108 Trading Licence(Individual)		97,361,114	65,131,065
114507 Transport License		-	-
114508 Trading License		-	-
Fines, penalties and forfeits	03	51,186,378	13,083,924
143104 Forestry Exploitation Fines		-	-
143105 Environmental Fines		-	-
143201 Penalties on defaulting		36,136,710	-
143209 Penalties on Trading License		6,603,316	6,498,897
143217 Penalties on property tax		5,823,579	3,643,500
143236 Penalties on Communication Facilitation Towers Fees		7,200	7,200
143237 Penalties on Billboard Fees		-	700
143238 Land lease Fees Penalties		199,207	119,960
143239 Penalty on Public Cleaning Services Fees		2,176,155	2,433,747
143240 Penalties on Rental Income		240,211	379,920
Voluntary Transfers other than grants	05	1,845,000	260,768,204
139311 Transfer from faith based health centers		1,845,000	868,300
144104 Current Grant From Local Organizations		-	259,899,904
Transfers from National Treasury	06	27,155,143,439	25,360,142,580
139101 Treasury Direct Payments-Current		14,754,686,403	15,904,193,766
139102 Treasury Direct Cash Transfers-Current		12,400,457,036	9,455,948,814
139202 Treasury Direct Cash Transfers-Capital		-	-
Transfers from reporting entities	08	3,043,038,835	4,541,459,443
0801 Transfers from reporting entities		3,043,038,835	4,541,459,443
0802 Intra transfers from reporting entities		-	-
Revenue from exchange transactions	10	1,346,422,982	1,464,755,470
141102 Interest on Government Deposits and Guarantee Funds		2,805,360	5,710,700
141109 Interest on Property tax		4,564,661	3,254,391
141127 Interest on Advertising on Billboard		-	420
141128 Interest on Communication Towers Fees		3,240	12,960
141129 Interest on Public Cleaning Services Fees		2,622,442	1,901,575

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
141130 Interest on Land Lease Fees		2,082,708	1,256,504
141131 Interest on Rental Income		419,723	728,275
141132 Interest on Trading License		4,449,893	2,679,940
141301 Rent of buildings		-	-
142110 Hire of Halls and Other Facilities		-	-
142201 Sale of Tender Documents		605,000	606,000
142210 Trading License (Patent)		-	-
142211 Building Permits		3,101,800	1,682,600
142214 Notary Charges		-	-
142225 Transfer Of Property Ownership Fees		10,438,000	25,005,000
142226 Plot Measurement Fees		-	-
142228 Billboards Fees		-	7,000
142233 Communication Facilitation Towers Fees		1,998,000	1,866,000
142234 Mine Or Quarry Permit Or Concession Fee		415,500	312,770
142235 Mine ; Quarry Prospection Fees And Transport Of Material From Quarries And Forests		94,277,750	78,250,500
142236 Public Cleaning Services Fees		65,922,820	100,894,139
142238 Parking Charges		4,000	-
142241 Mines Exploitation License		-	90,000
142252 Court Costs		-	10,000
142258 Fees Charged On Public Cemeteries		141,500	2,245,604
142259 Fee Charged On Civil Marriage Done Outside The Official Business Days		-	-
142262 Forestry Exploitation Fees		-	401,000
142268 Mortgage Registration		2,000	845,000
142275 Proceeds From Rentals		34,415,920	41,637,986
142277 Other Services Fees		90,502,293	138,564,633
142278 Market Gate Entry Fees		19,099,080	27,657,166
142280 Lease Fees On Land		2,114,047	1,446,973
142285 Birth Certificates fees		5,311,100	6,275,000
142286 Marital Status certificate fees		9,626,000	8,974,500
142287 Death Certificate fees		763,500	838,800
142289 Identification Certificate fees		9,372,500	4,935,000
142290 Land Services fees resulted from Splitting, Merging and Change of Land Use		2,525,000	4,830,000
142299 Other Administrative Fees		5,000	243,000
142303 Title Deed		-	-
142328 Plate Number Registration Fees		661,450	160,000
142331 Animal Vaccination Fees		574,100	249,002
142332 Insemination fees		860,504	1,214,000
142333 Fees on Authorization to adopt a kid		68,000	160,000

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
142334 Dowry Registration fees		30,000	50,000
142336 Animal ear tag Fees		328,000	3,743,202
142337 Consultations		138,668,892	44,230,009
142338 Hospitalisation		20,665,137	16,079,578
142339 Stomatology		16,600	-
142340 Delivery fees		1,242	2,262,460
142341 Rehabilitation permit Fees		81,000	189,600
142342 Sale of drugs		245,932,737	363,156,816
142343 Laboratory		137,111,750	133,675,704
142344 Surgery		330,301	215,797
142345 Kinestheraphy		-	-
142346 Imaging and scanning		23,726,534	21,128,950
142348 Sale of Patient Records or Forms		4,748,590	3,405,945
142349 Ambulance fees		43,460,067	38,715,450
142350 Medical procedures fees		70,003,203	108,876,395
142351 Ophthalmology		93,718	316,825
142352 Mortuary		-	4,355
142354 Medical Consumables		89,629,846	135,174,835
142355 Incinerator fees		-	1,385,985
142356 Sales of oxygen to external client		37,439	73,200
142357 Neurology		-	346,972
142359 Other health related revenues		170,781,558	124,677,388
142364 Maternite		29,730,913	830,463
142365 Echographie		109,000	93,000
142366 Internal Medecine		107,664	558,750
142367 Pediatrie		-	594,293
142369 Oto-Rhino-Laryngology - ORL		-	23,060
142376 Livestock transportation permit		1,075,900	-
147116 Gain on disposal of tangible assets-Bearer plants		-	-
Other revenue	11	-	500
145106 VAT Refund		-	-
145107 Caution funds collected		-	-
145108 Draw down from Government Reserves		-	-
145199 Other Miscellaneous Income		-	500
Wages, Salaries and Employee Benefits	13	15,908,643,991	14,549,456,593
211301 Other employees: Basic Salary in cash		1,262,794,589	1,050,037,812
211303 Other employees: Transport Allowances in cash		408,168,107	416,943,703
211304 Other employees: Housing Allowances in cash		9,803,488	107,059,538
211313 Other employees: Other Allowances and Benefits in cash		187,826,837	227,478,165

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
211401 Teachers Basic Salary in Cash		9,389,568,514	7,181,101,855
211402 Teachers Transport Allowance in Cash		841,605,936	1,274,247,185
211403 Teachers Housing Allowances in Cash		120,396,170	887,657,466
211412 Teachers Other Allowances and Benefits in Cash		4,695,565	-
211501 Health Staffs Basic Salary in Cash		1,364,447,615	1,102,522,749
211502 Health Staffs Transport Allowances in Cash		173,601,364	183,496,674
211503 Health Staffs Housing Allowances in Cash		170,780,359	206,796,480
211512 Health Staffs Other Allowances and Benefits in Cash		22,159,143	74,471,641
213107 Government Contributions to social security fund for Other employees		126,658,112	72,656,828
213108 Government Contributions to Medical insurance for Other employees		104,316,798	63,715,662
213112 Government Contributions to Maternity Leave Scheme/Other Employees		5,670,322	6,065,306
213114 Government Contributions to Medical Insurance for Teachers		856,616,181	916,823,576
213115 Government Contributions to Pension for Teachers		623,549,753	575,152,782
213116 Government Contributions to Maternity Leave Scheme for Teachers		25,117,157	7,897,099
213117 Government Contributions to social security for Health Staffs		88,294,476	83,326,027
213118 Government Contributions to Medical Insurance for Health Staffs		117,412,332	106,602,409
213120 Government Contributions to Maternity Leave Scheme for Health Staffs		5,161,173	5,403,636
Goods and services	14	10,615,564,115	8,569,750,281
221101 Stationery and Printing Consumables		159,762,220	229,690,458
221102 Beverage		17,690,560	8,637,111
221103 Cleaning and Maintenance of Premises consumables		1,650,000	75,000
221104 Computer Consumables		209,407	400,000
221106 Books		32,000	-
221108 Photos, camera and Microfilms		-	-
221109 Food stuff		2,825,767,802	-
221110 Intendancy expenses		160,700	-
221114 Equipment Accessories		894,838	529,495
221201 Water and Electricity Bills		101,102,695	58,733,100
221202 Fuels		36,398,850	28,311,251
221203 Gas		81,000	20,000
221204 Electrical consumables - Bulbs, Wires, Tubes.		362,600	495,400
221299 Other combustibles		4,540,000	-
221302 Rentals of Residential Premises		90,000	-
221399 Other rentals costs		20,000	800,000
221401 Postage and Courier		-	-
221402 Fax and Telephone		103,870,883	133,194,787
221403 Internet Costs		78,299,893	181,393,568
221499 Other communication costs		2,497,000	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
221599 Other licenses		23,644,884	6,387,695
221601 Bank charges		7,508,814	7,311,574
221602 Purchase of Cheque and Op books		640,200	460,800
221603 Bank statement fees		736,842	589,400
221604 Money transfer fees		100,739	132,370
221699 Other commissions		347,185	321,509
221701 Domestic Entertainment Costs		921,615	414,500
221703 Adverts and Announcements		12,291,168	19,884,645
221704 Meetings and Special Assembly Costs		17,036,579	35,673,164
221706 Symposia, Seminars and sensitizations		88,542,834	86,992,950
221707 Official Receptions		4,611,578	2,642,639
221708 Guests Hotel Bills		3,210,041	918,200
221709 Public Holidays Ceremonies		4,267,990	1,561,330
221710 International Commemoration Days		2,178,232	4,130,086
221713 Representation costs		20,000	120,000
221714 Flags, Banners and decoration costs		21,238,353	19,649,238
221801 Membership Dues To Local Institutions		28,000,000	28,000,000
222108 Technical Assistance remuneration		331,118,862	584,103,301
222109 Contractual Personnel		486,175,685	423,171,686
222110 Employee recruitment fees		-	1,739,000
222111 National examinations fees		29,470,989	30,598,690
222112 Cleaning services		69,424,700	50,158,495
222113 Gardening Costs		1,008,000	560,000
222114 Surveys Costs		-	2,553,000
222117 Expert Valuation Fees		-	-
222118 Performance Based Financing (PBF)		225,772,622	196,761,945
222198 Other research costs		-	134,615
222199 Other Professional Services Fees		611,839,679	579,557,711
223101 Transportation Cost for Domestic Business Travel		30,431,353	161,215,816
223104 Domestic Per Diems		87,946,560	54,997,217
223108 Fuel and Lubricants for Motor Vehicles		70,263,449	14,324,665
223109 Lump sum Allowance		50,872,430	51,667,644
223112 Reimbursement for use of personal car for work related activities		-	-
223113 Transport to and from work		38,895,205	39,327,547
223115 Packing -unpacking and Moving of goods and services		1,503,400	117,000
223116 Meals		1,473,500	-
223117 Accommodation cost		-	2,975,383
223120 Clearing of goods		1,744,742	-
223199 Other transportation costs		336,476,610	492,359,366

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
224101 Maintenance and/or Repairs of Administrative Buildings		7,010,544	166,643,335
224103 Maintenance and/or Repairs of Hospital Buildings		23,216,945	40,126,882
224105 Maintenance and/or Repairs of Residential Premises		631,331	31,079,333
224106 Maintenance and/or Repairs of Monument and Sites		6,000	246,610
224107 Maintenance and/or Repairs of Roads, Highways and Bridges		362,681,410	593,146,650
224108 Maintenance and/or Repairs of Networks infrastructures		8,124,349	15,873,466
224109 Maintenance and/or Repairs of Information communication and technology lease line		-	-
224110 Maintenance and Repairs of Vehicles and Motorbikes		26,516,216	28,484,855
224111 Maintenance and/or Repairs of Office Equipment		5,762,913	8,345,546
224112 Maintenance and/or Repairs of Hospital and Health center Equipment		1,316,269	74,679,694
224116 Maintenance and/or Repairs of Other Equipment		1,647,287	6,131,262
224117 Maintenance and/or Repairs of Classified Equipment		-	3,725,397
224120 Maintenance - Public Places and Facilities		223,000,698	214,038,406
224201 Motor Vehicle Spare Parts		11,127,320	4,746,240
224202 Equipment Spare Parts		-	-
224203 Water and energy tools and spare parts		-	-
224204 Construction Consumables Materials		152,640,947	1,324,500
224299 Other Spare parts		-	-
226101 Trainers Fees and Expenses		134,615	12,456,821
226102 Training Consumables and Materials		-	634,115
226103 Training Related Travel Costs		2,042,415	148,000
226104 Training Related Per Diems		2,972,837	5,089,137
226105 Training Hotel facilities		24,981,300	6,406,185
226107 Professional Examination Fees		-	-
226199 Other training related expenses		3,965,049	27,044,418
227101 Medical reagents and drugs		389,724,495	402,594,301
227102 Medical Supplies		-	-
227103 Vaccines		-	3,265,344
227106 Medical Bills		12,687,178	-
227107 Incineration costs		-	117,390
227201 Uniforms		11,789,703	1,848,240
227202 Other Official Wear		480,000	-
227205 Bed Sheets and Pillow cases		406,403	685,149
227206 Blankets		-	-
227208 Curtains		1,145,000	187,000
227301 Intelligence and investigation Costs		1,800,000	1,800,000
227307 Expropriation Costs		110,032,122	65,284,605
227399 Other security and Social Order related costs		103,469,629	101,279,900
227401 Agricultural and Veterinary Supplies		1,710,414,738	1,467,510,650

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
227405 Seeds		184,845	-
227501 Food Supplies		82,267,090	-
227502 Educational books and supplies		-	-
227510 Constructions materials		434,006,000	7,600,838
227511 Kitchen and Dining utensils		-	-
227601 Environment Protection Supplies		189,437,403	687,265,718
227602 Preparation of Radical Terraces		657,173,300	491,660,746
228101 Arrears - Use of Goods and Services		1,763	30,000
229101 Sports and Recreational Facilities and Services		7,769,800	30,619,430
229102 Gifts		120,291,430	60,939,600
331101 Papers		140,983	296,000
331199 Other office supplies		468,000	13,281,972
331201 Fuel for transport equipments		-	100,000
331202 Fuel for other use		414,500	15,604,950
331299 Other fuel		-	1,820,337
331308 Coffee and tea		-	-
331399 Other fod staff		-	6,220,946
332199 Other ICT Equipment spare parts		45,000	-
332201 Other Spares		491,000	-
334101 Drugs		-	28,793,676
334103 Animal semen/seedlings		-	982,988
337301 Coloured chalks		-	-
337302 White chalks		-	-
339101 Assets held for disposal-Buildings		-	370,796,298
339102 Assets held for disposal-Structures		-	25,000,000
Capital expenditure	15	-	2,200,099,383
341201 Roads Infrastructure		-	170,581,470
341203 Water Infrastructure		-	808,611,278
341204 Energy Infrastructure		-	-
343101 Office Equipment, Furniture and Fittings-Office equipments		-	5,428,000
343199 Office Equipment, Furniture and Fittings-Other Office Equipment, Furniture and Fittings"		-	6,831,656
343201 Desktop Computer		-	1,164,000
343202 Laptops		-	776,000
343203 Printers, scanners and photocopiers		-	1,067,000
343299 Other ICT Equipment		-	44,833,761
343304 Other Specialized Equipment		-	-
342501 Other vehicles		-	-
341401 WIP - Roads Infrastructure		-	-
341102 Office and General use Buildings		-	246,549,428

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
341103 Schools buildings		-	367,195,633
341105 Health centers buildings		-	283,733,586
341107 Market buildings		-	196,090,736
341199 Other buildings		-	17,236,835
346101 Land assets		-	50,000,000
Depreciation and amortisation expense	16	26,822,619	-
239525 Depreciation - Road Transport Equipment		816,667	-
239536 Depreciation - Medical Equipment		19,446,151	-
239541 Depreciation - Furniture and furnishings		1,347,300	-
239544 Depreciation - Laboratory equipment		150,000	-
239546 Depreciation - Computers		4,849,633	-
239585 Depreciation - Printing and Photographic and Audio and Visual Equipment		212,868	-
Grants awarded	20	1,083,089,023	3,650,148,350
267301 Transfer to Government Aided Schools		121,993,112	200,151,886
267302 Transfer to Government Aided Hospitals		11,453,192	9,453,192
267311 Transfer to Health centres		-	20,321,440
267312 Transfer to schools - capitation grant		670,575,165	643,769,360
267313 Transfers to Schools- School Feeding		81,375,224	2,575,722,816
267399 Other transfer to non reporting government entities		197,692,330	200,729,656
Transfers to reporting entities	23	30,014,534	27,534,367
2301 Transfer to reporting entities		30,014,534	27,534,367
2302 Intra transfers to		-	-
Social assistance	25	2,599,177,468	3,324,312,297
272101 Pooling risk for health insurance		12,358,000	13,916,000
272102 Assistance to Orphans		-	40,000
272103 Assistance to Vulnerable Groups		69,910,200	62,425,090
272106 Other unclassified social assistance1		1,317,268,777	2,103,370,879
272202 Assistance to Vulnerable Groups		15,084,447	57,703,723
272205 Other unclassified social assistance		1,178,382,394	1,086,856,605
273111 Diseased and Funeral costs - Other Employees		6,173,650	-
273112 Terminal Benefits - Other Employees		-	-
Other expenses	26	132,735,029	209,647,806
289102 Automobile And Aircrafts Insurance		14,186,995	9,092,704
289103 Insurance Of Other Long Term Assets		1,654,788	-
285101 Miscellaneous Expenses		4,705,337	40,905,751
285103 Other Contingencies and Emergencies		-	-
285104 Decorations and Medals		250,000	-
285105 VAT refund		984,867	140,603

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
285108 Other miscellaneous expenses		32,939,759	128,040,161
285109 Sitting allowances		36,973,580	31,468,587
285113 Grant refund		41,039,703	-
Cash and cash equivalents	34	861,998,071	1,164,223,556
311101-4900003001 Petty cash account 311101		44,243	2,830
311101-4900005300 Petty cash account 311101		-	730
311101-4900008300 Petty cash account 311101		200	200
311101-4900013300 Petty cash account 311101		-	35,600
311101-4900015300 Petty cash account 311101		-	1,850
311102-4900003001 Petty cash account 311102		300,775	-
311102-4900012300 Petty cash account 311102		-	54,900
311102-4900013300 Petty cash account 311102		37,210	22,010
311102-4900015300 Petty cash account 311102		47,190	-
311301-4900003001 0036055-01-83 - HOPITAL KIBILIZI FONCTIONNEMENT COMPTES CQES NON REMU/S.PUBL [FRW - I&M BANK LIMITED]		58,939,927	41,201,289
311301-4900004000 461326207111 - FONCTIONNEMENT SECTEUR GIKONKO [FRW - BPR Bank Rwanda Plc]		9,784,113	23,546,953
311301-4900005000 465327764710188 - GISHUBI SECTOR [FRW - BPR Bank Rwanda Plc]		49,400,877	15,666,195
311301-4900005300 0131100186221 - RBF HIV GLOBAL FUND GISHUBI HEALTH CENTER [FRW - COMPAGNIE GENERALE DE BANQUE]		207,636	360,757
311301-4900006000 461329982911 - KANSI SECTOR [FRW - BPR Bank Rwanda Plc]		8,426,495	19,570,086
311301-4900007000 461330237611 - KIBIRIZI SECTOR [FRW - BPR Bank Rwanda Plc]		31,329,420	65,049,200
311301-4900007300 471330096310177 - CENTRE DE SANTE KIBILIZI [FRW - BPR Bank Rwanda Plc]		16,328,262	12,481,764
311301-4900008000 0461329894711 - KIGEMBE SECTOR [FRW - BPR Bank Rwanda Plc]		8,239,128	23,155,367
311301-4900008300 471380532710143 - PHARMACIE AGAHABWA HC [FRW - BPR Bank Rwanda Plc]		3,360,917	7,853
311301-4900009000 459326099710115 - MAMBA SECTOR [FRW - BPR Bank Rwanda Plc]		31,859,763	91,767,597
311301-4900010000 461329313511 - MUGANZA SECTOR [FRW - BPR Bank Rwanda Plc]		27,020,412	29,320,329
311301-4900012000 461328907611 - MUKINDO SECTOR [FRW - BPR Bank Rwanda Plc]		47,266,522	31,448,767
311301-4900012300 461328842911 - CENTRE DE SANTE KIBAYI [FRW - BPR Bank Rwanda Plc]		7,555,839	10,429,753
311301-4900013000 459326544410151 - fonctionnement MUSHA SECTOR [FRW - BPR Bank Rwanda Plc]		9,879,909	12,840,789
311301-4900013300 4593262746101 - CENTRE DE SANTE MUSHA [FRW - BPR Bank Rwanda Plc]		2,376,953	265,011
311301-4900014000 0461327650411 - NDORA SECTOR [FRW - BPR Bank Rwanda Plc]		27,512,630	24,346,370
311301-4900015000 461330081711 - NYANZA SECTOR [FRW - BPR Bank Rwanda Plc]		21,598,164	29,310,899
311301-4900015300 4713303875101 - CENTRE DE SANTE KIGEMBE FONCTIONNEMENT [FRW - BPR Bank Rwanda Plc]		5,921,007	6,151,611

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311301-4900016000 461327675311 - FONCTIONNEMENT UMURENGE WA SAVE [FRW - BPR Bank Rwanda Plc]		16,660,780	16,469,787
311302-4900003001 0036055-08-62 - HOPITAL KIBILIZI FONCTIONNEMENT GAVI-HSS/KIBILIZI.D.HOSPITAL [FRW - I&M BANK LIMITED]		546,800	392,911
311302-4900005300 0131100223657 - FONCTIONNEMENT GISHUBI HEALTH CENTER [FRW - COMPAGNIE GENERALE DE BANQUE]		15,443,422	4,736,910
311302-4900007000 10291 - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME KIBIRIZI SECTOR [FRW - UMURENGE SACCO]		1,185,063	7,399,363
311302-4900007300 471329929110171 - COMPTE MEADICAMENTS KIBILIZI-CC [FRW - BPR Bank Rwanda Plc]		847,377	269,043
311302-4900008300 000120139006057497 - CENTRE DE SANTE AGAHABWA [FRW - COMPAGNIE GENERALE DE BANQUE]		12,800	21,800
311302-4900011000 0461329316111 - MUGOMBWA SECTOR [FRW - BPR Bank Rwanda Plc]		13,291,054	16,349,729
311302-4900012300 461328860611 - CENTRE DE CENTE KIBAYI PHARMACIE [FRW - BPR Bank Rwanda Plc]		243,706	748,975
311302-4900013300 4593265493101 - MEDICAMENT B [FRW - BPR Bank Rwanda Plc]		25,490	412,468
311302-4900015300 4713304078101 - PHARMACIE C. DE SANTE KIGEMBE [FRW - BPR Bank Rwanda Plc]		10,155	23,655
311303-4900000000 1000001798 - DISTRICT DE GISAGARA [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		5,868,453	2,332,025
311303-4900003001 0036055-07-65 - HOPITAL KIBILIZI FONCTIONNEMENT KIBILIZI HOSP/RESERVE ACCOUNT [FRW - I&M BANK LIMITED]		967,343	907,671
311303-4900004000 5879 - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		7,771,800	7,081,300
311303-4900005000 03301 - VUP GISHUBI OLD LOAN [FRW - UMURENGE SACCO]		1,400	2,000
311303-4900005300 0131110223650 - MEDICAMENT GISHUBI HEALTH CENTER [FRW - COMPAGNIE GENERALE DE BANQUE]		18,466	13,511
311303-4900006000 8980 - VUP FINANCIAL SERVICE 3 rd SCHEME [FRW - UMURENGE SACCO]		844,247	3,870,447
311303-4900007000 100157332397 - CPTE FONCT SECT KIBILIZI [FRW - BANK OF KIGALI]		1,309,500	-
311303-4900008000 9560. - VUP FS REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		4,579,170	1,202,570
311303-4900008300 00139006057396 - SSF HIV [FRW - COMPAGNIE GENERALE DE BANQUE]		963,668	33,067
311303-4900009000 9565 - VUP FS REVOLVING FUND 3rd SCHEME [FRW - UMURENGE SACCO]		7,140,565	10,125,590
311303-4900010000 6267 - VUP FINANCIAL SERVICES REVOLVING 3RD SCHEME [FRW - UMURENGE SACCO]		2,396,216	4,479,814
311303-4900011000 2576 - MUGOMBWA SECTOR VUP FS OLD LOAN SCHEME [FRW - UMURENGE SACCO]		-	440,000
311303-4900012000 7570 - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME MUKINDO SECTOR [FRW - UMURENGE SACCO]		2,706,600	1,645,850
311303-4900013000 6896 - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME [FRW - UMURENGE SACCO]		1,178,855	1,738,305
311303-4900013300 1311002328 52 - CENTRE DE SANTE MUSA/FONCTIONNEMENT [FRW - COMPAGNIE GENERALE DE BANQUE]		10,833,990	5,386,863
311303-4900014000 9915 - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME NDORA SECTOR [FRW - UMURENGE SACCO]		2,852,308	782,861

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311303-4900015000 3441 - OLD LOANS FINANCIAL SERVICES NYANZA SECTOR [FRW - UMURENGE SACCO]		500	500
311303-4900015300 012131120175951 - FONCTIONNEMENT CENTRE DE SANTE KIGEMBE [FRW - COMPAGNIE GENERALE DE BANQUE]		7,657,553	3,913,185
311304-4900000000 1000001844 - DISTRICT GISAGARA-RECETTES [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		11,558,819	13,645,991
311304-4900005000 9552 - VUP FINANCIAL SERVICE 3RD SCHEME [FRW - UMURENGE SACCO]		4,949,189	4,395,789
311304-4900005300 0131120223643 - RBF MALARIA GLOBAL FUND GISHUBI HEALTH CENTER [FRW - COMPAGNIE GENERALE DE BANQUE]		23,601	10,752
311304-4900006000 100156207017 - CPTÉ FONCT SECT KANSI [FRW - BANK OF KIGALI]		10,058,932	-
311304-4900008300 9064 - FONCTIONNEMENT AGAHABWA HC [FRW - UMURENGE SACCO]		722,444	397,887
311304-4900011000 10052 - VUP FS REVOLVING FUND 3rd SCHEME [FRW - UMURENGE SACCO]		3,363,907	77,307
311304-4900012300 1311001757 - CENTRE DE SANTE KIBAYI [FRW - COMPAGNIE GENERALE DE BANQUE]		3,237,412	10,104,337
311304-4900013000 100156422252 - SECTEUR MUSHA [FRW - BANK OF KIGALI]		1,576,600	-
311304-4900013300 1311001815 24 - SSF-VIH/CENTRE DE SANTE MUSHA [FRW - COMPAGNIE GENERALE DE BANQUE]		14,036	14,448
311304-4900014000 100159978723 - Umurenge wa NDORA [FRW - BANK OF KIGALI]		1,456,448	-
311304-4900015000 4584 - VUP FINANCIAL SERVICES REVOLVING FUND 3RD SCHEME NYANZA SECTOR [FRW - UMURENGE SACCO]		7,067,894	1,761,794
311304-4900015300 012131100175965 - SSF VIH CENTRE DE SANTE KIGEMBE [FRW - COMPAGNIE GENERALE DE BANQUE]		18,000	39,818
311304-4900016000 7630 - VUP-FS 3RD SCHEMES [FRW - UMWALIMU SACCO]		4,298,354	676,854
311305-4900000000 1000001801 - DISTRICT DE GISAGARA CDF [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		158,866,727	14,200,519
311305-4900003001 0036055-09-59 - HOPITAL KIBILIZI FONCTIONNEMENT INCINERATEUR [FRW - I&M BANK LIMITED]		611,483	2,664,483
311305-4900005000 100158406718 - GISHUBI SECTOR [FRW - BANK OF KIGALI]		1,600,187	-
311305-4900005300 4804 - FONCTIONNEMENT GISHUBI HEALTH CENTER [FRW - UMURENGE SACCO]		2,052,333	1,983,621
311305-4900007300 0121311002439-66 - C. S KIBILIZI [FRW - COMPAGNIE GENERALE DE BANQUE]		-	-
311305-4900008000 100157224829 - CPTÉ FONCT SECT KIGEMBE [FRW - BANK OF KIGALI]		2,321,298	-
311305-4900008300 461376382911 - CS FONCTIONNEMENT AGAHABWA [FRW - BPR Bank Rwanda Plc]		5,776,519	5,170,539
311305-4900010000 100157174627 - UMURENGE WA MUGANZA [FRW - BANK OF KIGALI]		1,705,539	-
311305-4900012300 1311101757 - CENTRE DE SANTE KIBAYI SSF / HIV GLOBAL FUND [FRW - COMPAGNIE GENERALE DE BANQUE]		41,214	1,386
311305-4900013300 1311201815 10 - SSF-VIH/COMMUNITY HEALTH C.DE SANTE MUSHA [FRW - COMPAGNIE GENERALE DE BANQUE]		6,000	18,800
311305-4900015300 012131130175944 - RBF/MALARIA CENTRE DE SANTE KIGEMBE [FRW - COMPAGNIE GENERALE DE BANQUE]		16,600	14,600
311305-4900016000 3967 - VUP FINANCIAL SERVICES [FRW - UMWALIMU SACCO]		-	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311306-4900003001 1000001879 - PHARMACIE-HOPITAL KIBIRIZI [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		2,535,811	2,416,765
311306-4900005300 6502 - MEDICAMENT GISHUBI HEALTH CENTER [FRW - UMURENGE SACCO]		473,268	102,640
311306-4900007300 0121311301764-49 - RBF/MALARIA C.S.KIBILIZI [FRW - COMPAGNIE GENERALE DE BANQUE]		6,346	5,579
311306-4900008300 10748 - MUTUALITE AMBULANCE CS AGABWA [FRW - UMURENGE SACCO]		883,040	661,740
311306-4900012300 1311301757 - CENTRE DE SANTE RBF MARALIA MODEL [FRW - COMPAGNIE GENERALE DE BANQUE]		48,432	332,245
311306-4900015300 5126 - CENTRE DE SANTE KIGEMBE [FRW - UMURENGE SACCO]		736,385	524,845
311307-4900003001 1000001787 - AMBULANCE-HOPITAL KIBIRIZI [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		3,909,741	480,211
311307-4900005300 9216 - SACCO TUGANEHEZA GISHUBI [FRW - UMURENGE SACCO]		653,449	781,119
311307-4900007300 0121311001764-70 - SSF/HIV C.S.KIBILIZI [FRW - COMPAGNIE GENERALE DE BANQUE]		210,421	11,778
311307-4900012300 5356 - CENTRE DE SANTE KIBAYI [FRW - UMURENGE SACCO]		385,978	613,230
311307-4900015300 7247 - AMBULANCE KIGEMBE HC [FRW - UMURENGE SACCO]		267,720	485,500
311308-4900003001 0331012-04-60 - SSF/TUBERCULOSE G.F.KIBILIZIHOSTITAL RBF MALARIA HOPITAL KIBILIZI [FRW - I&M BANK LIMITED]		5,541,276	34,074,790
311308-4900005300 000120131100186271 - CS GISHUBI FONCTIONEMENT AMBULANCE [FRW - COMPAGNIE GENERALE DE BANQUE]		4,107	2,048,772
311309-4900000000 1000043784 - GISAGARA DISTRICT SSIT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		183,070	219,070
311309-4900003001 0331012-05-57 - SSF/TUBELCULOSE G.F KIBILIZI HOSPITAL NSP HOPITAL KIBILIZI [FRW - I&M BANK LIMITED]		1,106,449	2,757,452
311310-4900003001 0331012-02-66 - SSF/TUBERCULOSE G.FKIBILIZI HOSPITAL HIV G.FKIBILIZI HOSPITAL [FRW - I&M BANK LIMITED]		543,117	480,683
311311-4900000000 10000046562 - GISAGARA DISTRICT WATER [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		38,339,148	35,262,394
311312-4900000000 1000048476 - CHWS TICKET MODERATEUR GISAGARA DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		15,010,735	59,330,417
311312-4900003001 0036055-10-56 - SGBV Project [FRW - I&M BANK LIMITED]		19,720,129	2,138,648
311313-4900000000 1000048484 - GISAGARA DISTRICT KFW FUNDS ACCOUNT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		641,731	677,731
311313-4900003001 487436211010111 - HOPITAL KIBILIZI [FRW - BPR Bank Rwanda Plc]		9,790,464	9,618,326
311314-4900000000 1000053437 - RWANDA QUALITY BASIC EDUCATION GISAGARA DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		38,672,816	239,044,627
311315-4900000000 1000054007 - SEIRHCP GISAGARA DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		490,000	526,000
311315-4900003001 4009211425222 - HOPITAL KIBILIZI FONCTIONNEMENT [FRW - EQUITY BANK RWANDA LIMITED]		7,453,565	5,500,791
311316-4900000000 1000055103 - ENABEL BARAME PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		2,427	16,332,827
311317-4900000000 1000055278 - GISAGARA DIST FLR MAYAGA PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		4,680,127	7,084,249

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
311318-4900000000 1000058242 - LOCAL COMPETITIVENESS FACILITY GISAGARA [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		820	820
311319-4900000000 1000105585 - GISAGARA DISTRICT SPTP [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		311,733	148,485,635
311320-4900000000 1000106735 - CDATP GISAGARA DISTRICT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		4,269,745	11,226,725
311331-4900000000 1000031395 - GISAGARA FEEDER ROADS DEVELOPMENT PROJECT [FRW - BANQUE NATIONALE DU RWANDA (BNR)]		10,987,612	112
Accounts Receivables-Current	35	565,929,407	669,599,068
312101 Accounts receivables - Customers		39,418,296	52,361,089
312103 Accounts Receivables-Health Insurers		191,111,043	168,205,914
312104 Accounts receivable - RRA districts revenue - Exchange transaction		-	-
312107 Receivable from SACCO VUP-Financial Services revolving scheme		-	-
312108 Receivable from VUP-Financial Services beneficiaries		291,917,654	295,779,552
312109 Accounts receivable - Revenue collected by RRA on behalf of Decentralised Entities		(1,671,831)	1,823,784
312199 Other accounts receivables		-	35,403,717
312401 Inter Receivable between Budget Agencies - Control account		14,419,617	8,740,193
312701 Receivable from Government Aided Health Centres		-	813,148
322199 Other accounts receivables		-	4,066,309
322203 Other advances receivables		30,734,628	102,405,362
Receivables from non-exchange transactions	36	-	-
312105 Accounts receivable - RRA districts revenue - Non exchange transaction		-	-
Investments in controlled entities, associates and joint ventures	43	105,000,000	105,000,000
313404 Shares and Other Equity from Financial Private Corporations		105,000,000	105,000,000
Property, Plant and Equipment (PPE)	47	43,921,057,471	-
362101 Commercial buildings and structures		3,434,663,406	-
362103 Public buildings and structures		4,549,396,945	-
362105 Education and research buildings and structures		15,766,584,144	-
362106 Health facility buildings and structures		4,608,118,684	-
362107 Residential buildings and structures		2,320,368,401	-
362110 Agricultural buildings and structures		194,660,272	-
371101 Road Transport Equipment		974,122,526	-
371501 Accumulated Depreciation - Road Transport Equipment		(816,667)	-
363101 Roads networks		9,529,415,873	-
363501 Construction in progress - Roads networks		641,262,726	-
363505 Construction in progress - Water Systems		419,340,725	-
372101 Agriculture and livestock machinery and equipment		187,422,000	-
372103 Energy machinery and equipment		50,424,000	-
372108 Service Industry machinery and equipment		5,520,400	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
372109 Cleaning equipment		59,000,000	-
372110 Medical Equipment		892,991,330	-
372113 Furniture and furnishings		143,767,416	-
372115 Domestic appliances		9,912,457	-
372116 Laboratory equipment		75,339,244	-
372117 Security Surveillance and Detection Equipment		5,390,000	-
372408 Accumulated Depreciation - Medical Equipment		(24,477,151)	-
372413 Accumulated Depreciation - Furniture and furnishings		(1,347,300)	-
372416 Accumulated Depreciation - Laboratory equipment		(150,000)	-
373101 Personal communications devices		200,000	-
373102 Computers		76,554,902	-
373105 Computer printers		7,500,000	-
373110 Printing and Photographic and Audio and Visual Equipment		2,008,360	-
373402 Accumulated Depreciation - Computers		(5,849,137)	-
373410 Accumulated Depreciation- Printing and Photographic and Audio and Visual Equipment		(266,085)	-
Accounts Payable-Current	49	3,053,973,987	2,530,218,210
412101 Outstanding Payment to Suppliers		2,696,616,099	2,139,897,182
412104 Returned salaries		310,458	-
412105 Returned payments		5,077,017	5,476,049
412107 Transit funds control account		64,670,521	169,514,736
412108 Other Accounts Payable		264,301,853	206,952,460
412109 Mission allowance Payable		22,998,039	8,128,262
412202 Paye As You Earn Payable		-	160,740
412204 Social Security Contributions Payables		-	82,369
412209 Maternity Leave Scheme Contributions Payables.		-	5,290
412210 Community Based Health Insurance Scheme		-	1,122
Tax liabilities	52	214,754,712	191,577,770
412401 VAT Payable - Input VAT		144,854,717	148,787,404
412402 WHT Payable		69,899,995	41,804,517
412404 VAT Payable - Output VAT		-	985,849
Initial Opening Balances	65	43,251,947,198	364,670,559
511101 Currency and Deposits Opening balance		746,190,752	746,190,752
511102 Accounts Receivable Opening balance		169,417,103	169,417,103
511103 Payable opening balance		(550,937,296)	(550,937,296)
511502 Building other than dwellings Opening balance		30,873,791,852	-
511503 Other structures Opening balance		9,529,415,873	-
511601 Transport equipment Opening balance		974,122,526	-
511602 Machinery and equipment other than transport equipment Opening balance		1,424,735,847	-

	NOTES	CURRENT PERIOD : JUN-2023/2024	PREVIOUS PERIOD : JUN-2022/2023
511603 ICT equipment Opening balance		85,210,541	-
Adjustments on cash and cash equivalents	66	(15,061,156)	(14,825,542)
512101 Prior year errors Adjustment-Currency and Deposits		(15,061,156)	(14,825,542)
Adjustments on Receivables	67	259,809,183	265,882,400
512102 Prior year errors Adjustment-Accounts Receivable		259,809,183	265,882,400
Adjustments on non current assets	69	364,013,531	364,013,531
512204 Changes in accounting policies Adjustment-Direct investment Adjustments		364,013,531	364,013,531
Adjustments on current liabilities	70	78,685,605	75,878,263
512103 Payables Adjustment		78,685,605	75,878,263
Accumulated surplus/(deficit)	72	(500,910,912)	(1,838,592,567)
521101 Accumulated Surplus/Deficit		(500,910,912)	(1,838,592,567)
Surplus / (deficit) for the period	73	(1,337,681,655)	768,609,266
513101 Surplus/Deficit		(1,337,681,655)	768,609,266
Payment of Capital Items	76	1,253,227,199	-
511505 Building and Structure-Reversal of Capital Expenditure		1,006,719,716	-
511604 Machinery and Equipment-Reversal of Capital Expenditure		120,778,483	-
511709 Other Fixed Assets-Reversal of Capital Expenditure		125,729,000	-
1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
Date: February 28, 2025, 05:20:06	Date: February 28, 2025, 05:56:27	Date: February 28, 2025, 07:24:30	Date: February 28, 2025, 09:03:12

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	4900000000	GISAGARA DISTRICT
2.	4900003001	KIBILIZI HOSPITAL
3.	4900004000	GIKONKO SECTOR
4.	4900005000	GISHUBI SECTOR
5.	4900005300	GISHUBI HC
6.	4900006000	KANSI SECTOR
7.	4900007000	KIBILIZI SECTOR
8.	4900007300	KIBILIZI HC
9.	4900008000	KIGEMBE SECTOR
10.	4900008300	AGAHABWA HC
11.	4900009000	MAMBA SECTOR
12.	4900010000	MUGANZA SECTOR
13.	4900011000	MUGOMBWA SECTOR
14.	4900012000	MUKINDO SECTOR
15.	4900012300	KIBAYI HC
16.	4900013000	MUSHA SECTOR
17.	4900013300	MUSHA HC
18.	4900014000	NDORA SECTOR
19.	4900015000	NYANZA SECTOR
20.	4900015300	KIGEMBE HC
21.	4900016000	SAVE 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
333	Medical Supplies	46,714,621	0	289,301,575	293,178,398	42,837,798
331	Consumable stores	25,437,050	80,000	83,390,168	90,579,383	18,327,835
334	Animal and Veterinary Products	0	0	0	0	0
332	Maintenance materials	501,183	0	1,929,600	1,951,349	479,434
336	Strategic Stocks	318,786	0	3,105,086	3,224,752	199,120
337	Educational materials held for distribution	0	0	0	0	0
335	Military Inventories	0	0	0	0	0
338	Work in Progress	0	0	0	0	0
339	Assets held for sale or distribution	0	0	0	0	0
3391	Electrical materials	746,732	0	3,723,520	3,828,312	641,940
3392	Construction materials	648,410	0	4,269,360	4,155,576	762,194
	Total	74,366,782	80,000	385,719,309	396,917,770	63,248,321

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
342	Transport Equipment	641,510,899	23	-641,510,899	-23	0	0	0	0	0	0
345	Biological Assets	0	0	0	0	0	0	0	0	0	0
348	Leased 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
350	Work in Progress	2,294,216,575	12	-2,294,216,575	-12	0	0	0	0	0	0
341	Structures and Buildings	64,406,789,061	471	-64,406,789,061	-471	0	0	0	0	0	0
347	Heritage and Valuables assets	0	0	0	0	0	0	0	0	0	0
349	Investment Property	105,000,000	1,050	-105,000,000	-1,050	0	0	0	0	0	0
343	Machinery and equipment	2,024,772,758	12,074	27,329,060,599	-12,074	0	0	0	0	29,353,833,357	0
346	Land	3,981,991,277	1,055	-3,981,991,277	-1,055	0	0	0	0	0	0
	Total	73,454,280,570	14,685	44,100,447,213	-14,685	0	0	0	0	29,353,833,357	0

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
345101	Livestock- Small animal	0	0	0	0	0	0	0	0	0	0
345102	Livestock- Large animal	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
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
345299	Other touristic animals	0	0	0	0	0	0	0	0	0	0
345301	Aqua 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
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
345404	Sericulture animals	0	0	0	0	0	0	0	0	0	0
345405	Forests	7,785,674,958	152	0	0	0	0	0	0	7,785,674,958	152
345498	Other plants assets	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
	Total	7,785,674,958	152	0	0	0	0	0	0	7,785,674,958	152

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
3511	Licences and franchise	0	0	0	0	0	0	0	0	0	0
3512	Brand names	0	0	0	0	0	0	0	0	0	0
3513	Mastheads and publishing titles	0	0	0	0	0	0	0	0	0	0
3514	Intangible assets - Computer software	4,500,800	2	-4,500,800	-2	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
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
	Total	4,500,800	2	-4,500,800	-2	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 CONCESSIONED ASSETS	ANNUAL CONCESSION FEE	CONCESSION FEE PAID	CONCESSION FEE OUTSTANDING
0	0	0	0	0.0	2024-01-31	0	0	0	0	0
0	0	0	0	0.0	2022-10-31	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 %
0	0	0	0	0.0	2022-10-31	0	0	0	0
0	0	0	0	0.0	2024-01-31	0	0	0	0

7 - Leases

CODE	ENTITY NAME	OPERATOR	GRANTOR	DURATION	STARTING DATE	TOTAL LEASE AMOUNT	NUMBER OF INSTALLMENT	INSTALLMENT AMOUNT	TOTAL AMOUNT PAID
0	0	0	0	0.0	2022-06-30	0	0	0	0
0	0	0	0	0.0	2024-01-31	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
645	Outstanding lawsuits	11,447,907	536,103,980	646

Warrantees / Guarantees	0	0	647	Liquidated damages
0	0	648	Unliquidated damages	0
0	649	Taxes, fines and penalties disputed	0	0
650	Other	570,168,835	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
111	Taxes On Income, Profits Or Capital Gains	0	0
112	Taxes On Payroll And Workforce	0	0
113	Tax On Property Income	24,972,832	222,505,232
114	Taxes On Goods And Services	0	0
115	Taxes On International Trade And Transactions	0	0
141	Property Income	79,388	72,822
142	Sales Of Goods And Services	0	0
143	Fines, Penalties, And Forfeits	3,144,611	3,939,583
	Total	28,196,831	226,517,637

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	CONTINGENT ASSET	ESTIMATED VALUE CURRENT PERIOD	ESTIMATED VALUE PREVIOUS PERIOD
0351	Outstanding lawsuits from third party	0	0
0352	Warrantees / Guarantees to be received	957,514	0
0353	Taxes, fines and penalties to be received	0	0
0354	Other contingent assets	0	0
	Total	957,514	0

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
4900006000	KANSI	3,870,447	0	0	0	6,600,000	3,579,050	5,250	844,247
4900009000	Mamba	10,125,590	0	0	0	15,900,000	12,925,850	10,875	7,140,565
4900004000	GIKONKO	7,081,300	0	0	0	12,800,000	13,500,400	9,900	7,771,800
4900015000	NYANZA SECTOR	1,761,794	0	0	0	8,400,000	13,715,100	9,000	7,067,894
4900008000	KIGEMBE	1,202,570	0	0	0	4,200,000	7,599,700	13,100	4,589,170
4900007000	KIBILIZI SECTOR	7,399,363	0	0	0	9,200,000	2,992,400	6,700	1,185,063
4900012000	MUKINDO	1,645,850	0	0	0	4,400,000	5,467,550	6,800	2,706,600
4900013000	MUSHA SECTOR	1,738,305	0	0	0	8,900,000	8,344,450	3,900	1,178,855
4900010000	MUGANZA SECTOR	4,479,814	0	0	0	9,700,000	7,620,900	4,498	2,396,216
4900016000	SAVE SECTOR	676,854	0	0	0	4,200,000	7,834,500	13,000	4,298,354
4900014000	NDORA	782,861	0	0	0	3,908,000	5,983,074	5,627	2,852,308
4900005000	GISHUBI SECTOR	4,395,789	0	0	0	9,200,000	9,809,000	55,600	4,949,189
4900011000	MUGOMBWA SECTOR	77,307	0	0	0	10,450,000	13,742,600	6,000	3,363,907
	Total	45,237,844	0	0	0	107,858,000	113,114,574	150,250	50,344,168

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
4900013000	0	0	0	0	0	0	0
4900016000	SAVE SECTOR	49000	0	0	0	0	0
4900012000	MUKINDO SECTOR	49000	0	0	0	0	0
4900011000	MUGOMBWA SECTOR	4900000000	0	0	0	0	0
4900005000	GISHUBI SECTOR	4900000000	0	0	0	0	0
4900009000	mamba	4900000000	0	0	0	0	0
4900008000	KIGEMBE SECTOR	4900000000	0	0	0	0	0
4900007000	KIBILIZI SECTOR	4900000000	0	0	0	0	0

4900006000	KANSI	0	0	0	0	0	0	0	0	0	0	0	0	0
4900015000	NUYANZA SECTOR	49000	0	0	0	0	0	0	0	0	0	0	0	0
4900014000	NDORA	4900000000	0	0	0	0	0	0	0	0	0	0	0	0
4900010000	MUGANZA SECTOR	4900000000	0	0	0	0	0	0	0	0	0	0	0	0
4900004000	GIKONKO	49000	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	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	GISAGARA DISTRICT	Primary Schools	426,821,987	0	270,943,650	0	111,688,607	729,116,269	-346,484,012	85,022,389	114,735	0	4,799,149	80,337,975
0004	GISAGARA DISTRICT	Secondary Schools	575,463,952	0	602,999,851	30,042,300	2,386,171,805	3,204,086,322	-184,872,366	543,227,571	106,974	0	152,742,959	390,591,586
0002	GISAGARA DISTRICT	Non Public District Hospitals	-12,845,263	0	11,453,192	110,569,502	432,968,988	540,723,837	14,267,845	8,226,156	420,614	187,125,915	194,350,103	1,422,582
0005	GISAGARA DISTRICT	Non Public Health Centers	58,356,006	0	0	268,722,320	515,706,958	791,373,530	-6,944,252	84,281,103	225,397	68,215,364	101,310,110	51,411,754
	Total		1,047,796,682	0	885,396,693	409,334,122	3,446,536,358	5,265,299,958	-524,032,785	720,757,219	867,720	255,341,279	453,202,321	523,763,897

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
49000000000	GISAGARA	-	16,900	1,690	12,424	-	31,014
	Total		16,900	1,690	12,424	0	31,014

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
4900000000	GISAGARA DISTRICT	101932000	0	0	0	0	0
	Total		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
4900000000	101932000	212,324,367	14,653,263	3,939,583	230,917,213
	Total	212,324,367	14,653,263	3,939,583	230,917,213

23 - Explanations for budget execution variances

CODE	COMPONENT NAME	REVISED BUDGET	ACTUAL	VARIANCE	PERCENTAGE	EXPLANATION
10008	Transfers from reporting entities	6,056,000	6,056,000	0	100	0
10004	Grants received	0	0	0	0	
20008	Transfer to reporting entities	931,142,862	903,324,760	27,818,102	97	due to the net off between intra transfer to and intra transfer from in the consolidated report
10006	Transfers from National Treasury	27,157,527,906	27,155,143,439	2,384,467	100	
10000	RESOURCES (A)	1,029,166,007	1,002,919,288	26,246,719	97	0
40000	MOVEMENT IN NON FINANCIAL FIXED ASSETS (D)	0	0	0	0	0
20004	Subsidies	0	0	0	0	
40001	Acquisition of non-financial assets	2,367,231,390	2,313,830,650	53,400,740	98	
20002	Use of Goods and Services	9,230,769,667	8,194,616,625	1,036,153,042	89	
20013	Exchange Loss	0	0	0	0	
10000	RESOURCES (A)	32,700,574,496	30,177,987,958	2,522,586,538	92	
10006	Transfers from National Treasury	0	0	0	0	0
10009	Transfers from subsidiary units	0	0	0	0	0
600023	Repayment of borrowings	0	0	0	0	
20005	Grants awarded	0	0	0	0	

10001	Tax Revenue	193,860,616	136,091,800	57,768,816	70	
20011	Other expenses	13,967,841	54,788,381	-40,820,540	392	0
600024	Transfer received from public debts	0	0	0	0	
10004	Grants received	0	0	0	0	0
600024	Transfer received from public debts	0	0	0	0	0
60000	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Financing) (H=G-F)	0	0	0	0	0
50000	NET BORROWING (E=C-D)	0	0	0	0	
20010	Social Benefits	2,741,121,650	2,484,748,255	256,373,395	91	
600022	Borrowings - External	0	0	0	0	
20000	PAYMENTS (B)	30,333,343,106	28,641,626,942	1,691,716,164	94	
10010	Revenue from exchange transactions	411,452,607	371,267,791	40,184,816	90	IFMIS does not recognise the budget for public Health center while it recognizes their collections
10002	Social contributions	0	0	0	0	
600021	Borrowings - Domestic	0	0	0	0	
10011	Other revenue	537,229,325	0	537,229,325	0	due to the weakness of system that recognise amount of extra budget and consider as amount to be collected
10003	Fines penalties and forfeits	0	0	0	0	0
600021	Borrowings - Domestic	0	0	0	0	0
20000	PAYMENTS (B)	1,025,166,027	1,099,291,238	-74,125,211	107	0
60002	Net incurrence of liabilities (G)	0	0	0	0	0
60002	Net incurrence of liabilities (G)	0	0	0	0	0
10003	Fines penalties and forfeits	16,080,076	51,186,378	-35,106,302	318	Over performance on Fines penalties and Forfeits :was due to to penalties imposed to contractors that failed to Execute of contracts that was not budgeted
40002	Disposal of non-financial assets	0	0	0	0	
60001	Net acquisition of financial assets (F)	0	105,000,000	-105,000,000	0	
10005	Voluntary Transfers other than grants	0	0	0	0	
30000	OPERATING BALANCE (C=A-B)	0	0	0	0	0
20009	Transfers to subsidiary units	0	0	0	0	0
60001	Net acquisition of financial assets (F)	0	0	0	0	0
20001	Compensation of Employees	0	0	0	0	0
20001	Compensation of Employees	15,865,712,725	15,908,643,991	-42,931,266	100	
10009	Transfers from subsidiary units	1,000,000	1,688,200	-688,200	169	due to the increase of ticket moderateur
20007	Transfer to debt beneficiaries	0	0	0	0	
40000	MOVEMENT IN NON FINANCIAL FIXED ASSETS (D)	0	0	0	0	
40001	Acquisition of non-financial assets	4,000,000	0	4,000,000	0	0
20002	Use of Goods and Services	1,005,142,186	1,038,446,857	-33,304,671	103	0
20012	Benefits payments	0	0	0	0	0
20013	Exchange Loss	0	0	0	0	0
20011	Other expenses	47,779,034	67,204,288	-19,425,254	141	Due to the Sectors and Health Centers that have not budget for other expenses while they have actuals
20007	Transfer to debt beneficiaries	0	0	0	0	0
10008	Transfers from reporting entities	4,383,423,966	2,462,453,550	1,920,970,416	56	
20010	Social Benefits	0	0	0	0	0
20009	Transfers to subsidiary units	1,516,817,168	1,085,089,023	431,728,145	72	this due to the remaining amount of capitation grant and schoolfeeding
10010	Revenue from exchange transactions	616,701,411	551,028,390	65,673,021	89	0
10012	Foreign currency exchange gain	0	0	0	0	
20004	Subsidies	0	0	0	0	0
60000	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (Financing) (H=G-F)	0	0	0	0	
20003	Finance cost	0	0	0	0	

20012	Benefits payments	0	0	0	0	
600022	Borrowings - External	0	0	0	0	0
600023	Repayment of borrowings	0	0	0	0	0
10011	Other revenue	0	0	0	0	0
20003	Finance cost	0	0	0	0	0
20008	Transfer to reporting entities	6,056,000	6,056,000	0	100	0
20005	Grants awarded	0	0	0	0	0
10005	Voluntary Transfers other than grants	0	0	0	0	0
50000	NET BORROWING (E=C-D)	0	0	0	0	0
40002	Disposal of non-financial assets	0	0	0	0	0
30000	OPERATING BALANCE (C=A-B)	0	0	0	0	
10002	Social contributions	0	0	0	0	0
10001	Tax Revenue	0	0	0	0	0
10012	Foreign currency exchange gain	0	0	0	0	0

31 - Intra entity transfers to

RECEIVING ENTITY CODE	RECEIVING ENTITY NAME	CURRENT AMOUNT	PREVIOUS AMOUNT
4900003001	KIBILIZI HOSPITAL	11,453,193	9,453,193
4900016000	SAVE SECTOR	33,419,051	36,589,903
4900004000	GIKONKO SECTOR	48,161,996	66,058,005
0000000000	CENTRAL TREASURY	0	0
4900006000	KANSI SECTOR	32,213,213	55,747,590
4900008000	KIGEMBE SECTOR	57,362,730	84,372,980
4900000000	GISAGARA DISTRICT	0	0
4900007000	KIBILIZI SECTOR	24,364,459	89,954,982
4900014000	NDORA SECTOR	64,359,038	51,451,097
4900012300	KIBAYI HC	841,000	3,709,800
4900016000	SAVE SECTOR	0	0
4900000000	GISAGARA DISTRICT	153,400	134,200
4900013000	MUSHA SECTOR	42,407,809	38,570,715
4900009000	MAMBA SECTOR	0	0
4900010000	MUGANZA SECTOR	112,673,232	87,233,017
4900008300	AGAHABWA HC	533,800	3,411,000
4900005000	GISHUBI SECTOR	137,399,227	40,645,743
4900012000	MUKINDO SECTOR	146,104,499	80,400,556
4900005000	GISHUBI SECTOR	0	0
4900015000	NYANZA SECTOR	102,400,897	57,571,827
4900004000	GIKONKO SECTOR	0	0
4900011000	MUGOMBWA SECTOR	34,249,320	31,653,850
4900015300	KIGEMBE HC	472,800	3,427,800
4900012000	MUKINDO SECTOR	0	0
4900000000	GISAGARA DISTRICT	0	0
4900000000	GISAGARA DISTRICT	96,300	52,500
4900000000	GISAGARA DISTRICT	134,100	36,600
4900000000	GISAGARA DISTRICT	808,800	122,600
4900009000	MAMBA SECTOR	30,291,362	108,331,067
4900007300	KIBILIZI HC	658,600	3,586,520
4900011000	MUGOMBWA SECTOR	0	0
4900000000	GISAGARA DISTRICT	0	0
4900000000	GISAGARA DISTRICT	204,500	80,500
4900010000	MUGANZA SECTOR	0	0
4900008000	KIGEMBE SECTOR	0	0
4900000000	GISAGARA DISTRICT	0	0
4900000000	GISAGARA DISTRICT	1,260,800	207,700
	Total	882,024,126	852,803,745

1. PREPARED BY:	2. VERIFIED BY:	3. CHECKED BY:	4. APPROVED BY:
Title: Accountant	Title: Director of Finance	Title: Corporate Division Manager	Title: Corporate Division Manager
Name: Aboubkar Museruka	Name: GERALD MUDAHUNGA	Name: Hermenegilde Hundwitiro	Name: Hermenegilde Hundwitiro
Date: February 28, 2025, 05:20:06	Date: February 28, 2025, 05:56:27	Date: February 28, 2025, 07:24:30	Date: February 28, 2025, 09:03:12

ENTITIES CONSOLIDATED ON ABOVE STATEMENT

LOCAL GOVERNMENT

1.	4900000000	GISAGARA DISTRICT
2.	4900003001	KIBILIZI HOSPITAL
3.	4900004000	GIKONKO SECTOR
4.	4900005000	GISHUBI SECTOR
5.	4900005300	GISHUBI HC
6.	4900006000	KANSI SECTOR
7.	4900007000	KIBILIZI SECTOR
8.	4900007300	KIBILIZI HC
9.	4900008000	KIGEMBE SECTOR
10.	4900008300	AGAHABWA HC
11.	4900009000	MAMBA SECTOR
12.	4900010000	MUGANZA SECTOR
13.	4900011000	MUGOMBWA SECTOR
14.	4900012000	MUKINDO SECTOR
15.	4900012300	KIBAYI HC
16.	4900013000	MUSHA SECTOR
17.	4900013300	MUSHA HC
18.	4900014000	NDORA SECTOR
19.	4900015000	NYANZA SECTOR
20.	4900015300	KIGEMBE HC
21.	4900016000	SAVE SECTOR

